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The Stamp Manual 1890

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PREFACE.

MR. REYNOLDS.

In the republication of their Rules which the Board have in hand it has been determined not to include the Chapters which have also been separately issued as Manuals. The opportunity has been taken, therefore, to bring out a new edition of the separate work, entitled "Rules under the Cess Act, No. IX (B.C.) of 1880," which was published in November 1880.

2. In this edition the principal and the amending Acts have been set out (the sections of the latter being given in their proper places in the former), and the changes made in the rules from time to time have been incorporated. The position of some of the existing rules has been varied. A number of forms in use have been collected in an Appendix. Notes have been made to some sections of the Act. An Index has been added.

3. Material changes have been effected in Act IX (B.C.) of 1880, by the application of the Bengal Local Self-Government Act of 1885 to most of the districts in the Province:—

(1) By the repeal of sections 110—181, the District Road Committees and the Branch Committees have ceased to exist, their functions being merged in those of the District Boards.

(2) It has been laid down in the new section 109 that the District Road Fund of each district is applicable:—

1*stly*—to the payment of the cost of establishments entertained and expenses incurred by the Collector under section 91;

2ndly—to the indemnification of the Collector, with the sanction of the Commissioner, for any other costs or damages which he may have incurred, or for which he may have become liable, in the course of the proceedings for the assessment and collection of the cesses under the Act;

and the balance, after payment of such expenses, is to be credited to the District Fund of the district.

The duties of the Collector in respect of the collection of the cesses remain unaltered.

As the sections of Act IX (B.C.) of 1880 (repealed by the Local Self-Government Act in most districts) are still in force in some districts, they have been reproduced in this Manual *in italics*, for facility of reference.

4. Although the rules contained in this Manual are not to be re-published again in a volume of Board's Rules, it is to be distinctly understood that they form part of the Board's Rules, and are to be regarded as authoritative by all officers subordinate to the Board.

5. This compilation may be cited briefly as 'The Cess Manual, 1888.' It supersedes the edition of November 1880, and references should in future be made to it only. Errors and omissions should be brought to the notice of the Board.

6. This Manual is interleaved with blank pages for the purpose of inserting any additions and alterations made subsequent to its issue.

C. E. BUCKLAND,

Offg. Secretary.

BOARD OF REVENUE, L.P.,

The 15th March 1888.

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(f) for accounts—

for accounts;

according to the amount at which the relief sought is valued in the plaint or memorandum of appeal.

In all such suits the plaintiff shall state the amount at which he values the relief sought, ~~and the provisions of the Code of Civil Procedure, section thirty-one,~~* shall apply as if, for the ~~word 'claim,' the words 'relief sought,'~~ were substituted.

v. In suits for the possession of land, houses and gardens—according to the value of the subject-matter; and such value shall be deemed to be—

for possession of land, houses and gardens:

where the subject-matter is land, and—

(a) where the land forms an entire estate, or a definite share of an estate, paying annual revenue to Government,

or forms part of such an estate and is recorded in the Collector's register as separately assessed with such revenue,

and such revenue is permanently settled—

ten times the revenue so payable:

(b) where the land forms an entire estate, or a definite share of an estate, paying annual revenue to Government, or forms part of such estate and is recorded as aforesaid;

and such revenue is settled, but not permanently—five times the revenue so payable:

(c) where the land pays no such revenue, or has been partially exempted from such payment, or is charged with any fixed payment in lieu of such revenue,

and nett profits have arisen from the land during the year next before the date of presenting the plaint—

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Proviso as to Bombay Presidency.

Provided that, in the territories subject to the Governor of Bombay in Council, the value of the land shall be deemed to be—

(1) where the land is held on settlement for a period not exceeding thirty years, and pays the full assessment to Government—a sum equal to five times the survey assessment;

(2) where the land is held on a permanent settlement, or on a settlement for any period exceeding thirty years, and pays the full assessment to Government—a sum equal to ten times the survey assessment; and

(3) where the whole or any part of the annual survey assessment is remitted—a sum computed under paragraph (1) or paragraph (2) of this proviso, as the case may be, in addition to ten times the assessment, or the portion of assessment, so remitted:

Explanation.—The word 'estate,' as used in this paragraph, means any land subject to the payment of revenue, for which the proprietor or a farmer or ryot shall have executed a separate engagement to Government, or which, in the absence of such engagement, shall have been separately assessed with revenue.

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(e) to recover the occupancy of land from which a tenant has been illegally ejected by the landlord, and

(f) for abatement of rent—

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Fee on memorandum of appeal against order relating to compensation.

8. The amount of fee payable under this Act on a memorandum of appeal against an order relating to compensation under any Act for the time being in force for the acquisition of land for public purposes, shall be computed according to the difference between the amount awarded and the amount claimed by the appellant.

Power to ascertain nett profits or market-value.

9. If the Court sees reason to think that the annual nett profits or the market-value of any such land, house or garden as is mentioned in section seven, paragraphs five and six, have or has been wrongly estimated, the Court may, for the purpose of computing the fee payable in any suit therein mentioned, issue a commission to any proper person directing him to make such local or other investigation as may be necessary, and to report thereon to the Court.

Procedure where nett profits or market-value wrongly estimated.

10. i. If in the result of any such investigation the Court finds that the nett profits or market-value have or has been wrongly estimated, the Court if the estimation has been excessive, may in its discretion refund the excess paid as such fee: but if the estimation has been insufficient, the Court shall require the plaintiff to pay so much additional fee as would have been payable had the said market-value or nett profits been rightly estimated:

ii. In such case the suit shall be stayed until the additional fee is paid. If the additional fee is not paid within such time as the Court shall fix, the suit shall be dismissed :

iii. Section one hundred and eighty* of the Code of Civil Procedure shall be construed as if the words 'the market-value of any property or' were inserted after the word 'ascertaining,' and as if the words 'or annual nett profits' were inserted after the word 'damages.'

Procedure in suits for mesne profits or account when amount decreed exceeds amount claimed.

11. In suits for mesne profits or for immoveable property and mesne profits, or for an account, if the profits or amount decreed are or is in excess of the profits claimed or the amount at which the plaintiff valued the relief sought, the decree shall not be

* *See* section 392 of Act XIV of 1882.

executed until the difference between the fee actually paid and the fee which would have been payable had the suit comprised the whole of the profits or amount so decreed shall have been paid to the proper officer.

Where the amount of mesne profits is left to be ascertained in the course of the execution of the decree, if the profits so ascertained exceed the profits claimed, the further execution of the decree shall be stayed until the difference between the fee actually paid and the fee which would have been payable had the suit comprised the whole of the profits so ascertained is paid. If the additional fee is not paid within such time as the Court shall fix, the suit shall be dismissed.

Decision of questions as to valuations.

12. i. Every question relating to valuation for the purpose of determining the amount of any fee chargeable under this chapter on a plaint or memorandum of appeal, shall be decided by the Court in which such plaint or memorandum, as the case may be, is filed, and such decision shall be final as between the parties to the suit:

ii. But whenever any such suit comes before a Court of appeal, reference or revision, if such Court considers that the said question has been wrongly decided, to the detriment of the revenue, it shall require the party by whom such fee has been paid to pay so much additional fee as would have been payable had the question been rightly decided, and the provisions of section ten, paragraph ii, shall apply.

Refund of fee paid on memorandum of appeal.

13. If an appeal or plaint, which has been rejected by the lower Court on any of the grounds mentioned in the Code of Civil Procedure, is ordered to be received, or if a suit is remanded in appeal, on any of the grounds mentioned in section three hundred and fifty-one* of the same Code, for a second decision by the lower Court, the Appellate Court shall grant to the appellant a certificate, authorizing him to receive back from the Collector the full amount of fee paid on the memorandum of appeal:

Provided that, if, in the case of a remand in appeal, the order of remand shall not cover the whole of the subject-matter of the suit, the certificate so granted shall not authorize the appellant to receive back more than so much fee as would have been originally payable on the part or parts of such subject-matter in respect whereof the suit has been remanded.

Refund of fee on application for review of judgment.

14. Where an application for a review of judgment is presented on or after the ninetieth day from the date of the decree, the Court, unless the delay was caused by the applicant's laches, may, in its discretion, grant him a certificate authorizing him to receive back from the Collector so much of the fee paid on the application as exceeds the fee which would have been payable had it been presented before such day.

Refund where Court reverses or modifies its former decision on ground of mistake.

15. Where an application for a review of judgment is admitted, and where, on the rehearing, the Court reverses or modifies its former decision on the ground of mistake in law or fact, the applicant shall be entitled to a certificate from the Court authorizing

* Section 562 of Act XIV of 1882.

him to receive back from the Collector so much of the fee paid on the *application** as exceeds the fee payable on any other application to such Court under the second schedule to this Act, No. one, clause (*b*) or clause (*d*).

But nothing in the former part of this section shall entitle the applicant to such certificate where the reversal or modification is due, wholly or in part, to fresh evidence which might have been produced at the original hearing.

Additional fee where respondent takes objection to unappealed part of decree.

16. When any appeal is presented to a Civil Court, not against the whole of a decision, but only against so much thereof as relates to a portion of the subject-matter of the suit, and, on the hearing of such appeal, the respondent takes under section three hundred and forty-eight†, of the Code of Civil Procedure, an objection to any part of the said decision other than the part appealed against, the Court shall not hear such objection until the respondent shall have paid the additional fee which would have been payable had the appeal comprised the part of the decision so objected to.

Multifarious suits.

17. Where a suit embraces two or more distinct subjects, the plaint or memorandum of appeal shall be chargeable with the aggregate amount of the fees to which the plaints or memoranda of appeal in suits embracing separately each of such subjects would be liable under this Act.

NOTE.—Arrears of rent and arrears of Road Cess and Public Works Cess are not distinct subjects, and in a combined suit for the two, the court-fee should be calculated on the total amount of both. Board's Proceedings No. 363, dated 30th August 1879.

Nothing in the former part of this section shall be deemed to affect the power conferred by the Code of Civil Procedure, section nine.‡

Written examinations of complainants.

18. When the first or only examination of a person who complains of the offence of wrongful confinement, or of wrongful restraint, or of any offence other than an offence for which police officers may arrest without a warrant, and who has not already presented a petition on which a fee has been levied under this Act, is reduced to writing under the provisions of the Code of Criminal Procedure, the complainant shall pay a fee of eight annas, unless the Court thinks fit to remit such payment.

Exemption of certain documents.

19. Nothing contained in this Act shall render the following documents chargeable with any fee:—

i. Power-of-attorney to institute or defend a suit when executed by an officer, warrant-officer, non-commissioned officer or private of Her Majesty's army not in civil employment.

ii. Declarations mentioned in section one hundred and eighteen and section one hundred and sixty-four of the Code of Civil Procedure §.

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* Amended by Act XX of 1870.
† Section 561 of Act XIV of 1882.
‡ Section 45, clause 2 of Act XIV of 1882.
§ Act VIII of 1859.

iii.* Written statements called for by the Court after the first hearing of a suit.

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vi. Plaints and processes in suits before District Panchâyats in the same Presidency.

vii. Plaints in suits before Collectors under Madras Regulation XII of 1816.

viii. Probate of a will, letters of administration, *and, save as regards debts and securities, a certificate under Bombay Regulation VIII of* 1827,† where the amount or value of the property in respect of which the probate or letters or certificate shall be granted does not exceed one thousand rupees.

ix. Application or petition to a Collector or other officer making a settlement of land revenue, or to a Board of Revenue, or a Commissioner of Revenue, relating to matters connected with the assessment of land, or the ascertainment of rights thereto or interests therein, if presented previous to the final confirmation of such settlement.

x. Application relating to a supply for irrigation of water belonging to Government.

xi. Application for leave to extend cultivation, or to relinquish land, when presented to an officer of land revenue by a person holding, under direct engagement with Government, land of which the revenue is settled but not permanently.

xii. Application for service of notice of relinquishment of land or of enhancement of rent.

xiii. Written authority to an agent to distrain.

xiv. First application (other than a petition containing a criminal charge or information) for the summons of a witness or other person to attend either to give evidence or to produce a document, or in respect of the production or filing of an exhibit not being an affidavit made for the immediate purpose of being produced in Court.

xv. Bail-bonds in criminal cases, recognizances to prosecute or give evidence, and recognizances for personal appearance or otherwise.

xvi. Petition, application, charge, or information respecting any offence, when presented, made or laid to or before a Police officer, or to or before the Heads of Villages or the Village Police in the territories respectively subject to the Governors in Council of Madras and Bombay.

xvii. Petition by a prisoner, or other person in duress or under restraint of any Court or its officers.

xviii. Complaint of a public servant (as defined in the Indian Penal Code), a municipal officer, or an officer or servant of a Railway Company.

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* Repealed by the schedule to Act XIII (The Cantonments Act) of 1889.

† Amended by section 13 (2) of Act VII of 1889.

"*Note* 2.—The Board have held, after reference to the Legal Remembrancer, that malikana is a sum payable by Government, and that applications for payment thereof are exempt under this clause." 12-4-93.

xix. Application for permission to cut timber in Government forests, or otherwise relating to such forests.

xx. Application for the payment of money due by Government to the applicant.

NOTE.—This applies only to money actually due by Government, and not to money which has to be paid through Government, *e.g.*, sale proceeds: cost of land taken for a munipality, &c. Board's Proceedings Nos. 148-49, dated 11th June 1881.

xxi. Petition of appeal against the chaukídárí assessment under Act No. XX of 1856, or against any municipal tax.

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xxiv. Petitions under *the Indian Christian Marriage Act*, 1872, *sections forty-five and forty-eight.**

CHAPTER IIIA.†

PROBATES, LETTERS OF ADMIMINISTRATION AND CERTIFICATES OF ADMINISTRATION.

Relief where too high a Court-fee has been paid.

19*A*. *Where any person on applying for the probate of a will or letters of administration has estimated the property of the deceased to be of greater value than the same has afterwards proved to be, and has consequently paid too high a Court-fee thereon, if within six months after the true value of the property has been ascertained, such person produces the probate or letters to the Chief Controlling Revenue Authority of the Province in which the probate or letters has or have been granted,*

and delivers to such Authority a particular inventory and valuation of the property of the deceased, verified by affidavit or affirmation,

and if such Authority is satisfied that a greater fee was paid on the probate or letters than the law required,

the said Authority may—

(a) *cancel the stamp on the probate or letters, if such stamp has not been already cancelled;*

(b) *substitute another stamp for denoting the Court-fee which should have been paid thereon; and*

(c) *make an allowance for the difference between them as in the case of spoiled stamps, or repay the same in money, at his discretion.*

Relief where debts due from a deceased person have been paid out of his estate.

19*B*. *Whenever it is proved to the satisfaction of such Authority that an executor or administrator has paid debts due from the deceased to such an amount as, being deducted out of the amount or value of the estate, reduces the same to a sum which, if it had been the whole gross amount*

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* Modified by section 2 of Act XV of 1872.

† Added by section 6 of Act XIII of 1875.

or value of the estate, would have occasioned a less Court-fee to be paid on the probate or letters of administration granted in respect of such estate than has been actually paid thereon under this Act,

such Authority may return the difference, provided the same be claimed within three years after the date of such probate or letters.

But when, by reason of any legal proceeding, the debts due from the deceased have not been ascertained and paid, or his effects have not been recovered and made available, and in consequence thereof the executor or administrator is prevented from claiming the return of such difference within the said term of three years, the said Authority may allow such further time for making the claim as may appear to be reasonable under the circumstances.

Relief in case of several grants.

19*C*. *Whenever such a grant of probate or letters of administration has been or is made in respect of the whole of the property belonging to an estate, and the full fee chargeable under this Act has been or is paid thereon, no fee shall be chargeable under the same Act when a like grant is made in respect of the whole or any part of the same property belonging to the same estate;*

Whenever such a grant has been or is made in respect of any property forming part of an estate, the amount of fees then actually paid under this Act shall be deducted when a like grant is made in respect of property belonging to the same estate, identical with or including the property to which the former grant relates.

Probates declared valid as to trust-property, though not covered by Court-fee.

19D. *The probate of the will, or the letters of administration of the effects, of any person deceased heretofore or hereafter granted shall be deemed valid and available by his executors or administrators for recovering, transferring or assigning any moveable or immoveable property whereof or whereto the deceased was possessed or entitled, either wholly or partially as a trustee, notwithstanding the amount or value of such property is not included in the amount or value of the estate in respect of which a Court-fee was paid on such probate or letters of administration.*

Provision for case where too low a Court-fee has been paid on probates, &c.

Vide *section* 20 (2), *Act VI of* 1889 *below.*

19*E*. *Where any person on applying for probate or letters of administration has estimated the estate of the deceased to be of less value than the same has afterwards proved to be, and has in consequence paid too low a Court-fee thereon, the Chief Controlling Revenue Authority of the Province in which the probate or letters has or have been granted, may, on the value of the estate of the deceased being verified by affidavit or affirmation, cause the probate or letters of administration to be duly stamped on payment of the full Court-fee which ought to have been originally paid thereon in respect of such value and of the further penalty, if the probate or letters is or are produced within one year from the date of the grant, of five times, or if it or they is or are produced after one year from such date, of twenty times, such proper Court-fee, without any deduction of the Court-fee originally paid on such probate or letters:*

Provided that, if the application be made within six months after the ascertainment of the true value of the estate and the discovery that too low

"or attached" 15-2-94.

† Repealed by the schedule annexed to Act VIII of 1890. 13-6-90.

a Court-fee was at first paid on the probate or letters, and if the said Authority is satisfied that such fee was paid in consequence of a mistake or of its not being known at the time that some particular part of the estate belonged to the deceased, and without any intention of fraud or to delay the payment of the proper Court-fee, the said Authority may remit the said penalty, and cause the probate or letters to be duly stamped on payment only of the sum wanting to make up the fee which should have been at first paid thereon.

Note 1.—There is no special procedure for the recovery of the penalty and deficient duty adjudged under this section, and payment can only be enforced by a regular suit, the period of limitation for which is prescribed in Article 6, Schedule II of Act XV of 1877. If the penalty and duty be not paid, the application will of course be refused, and the probate or letters of administration will become inoperative, and care should be taken to duly notify the fact.

Note 2.—The following certificate shall be endorsed by the district officer on the additional court-fee stamps which may be affixed to probates, &c., to indicate payment of additional stamp duty under the above section:—

Certified that additional court-fee stamps of the value of Rs. have this day been affixed to the (probate or letters or certificate of administration) in respect of the estate of the late under the orders of the Board of Revenue, Lower Provinces.

Dated the 18 .

District Officer.

Administrator to give proper security before letters stamped under section 19E.

19*F*. *In case of letters of administration on which too low a court-fee has been paid at first, the said Authority shall not cause the same to be duly stamped in manner aforesaid until the Administrator has given such security to the Court by which the letters of administration have been granted as ought by law to have been given on the granting thereof in case the full value of the estate of the deceased had been then ascertained.*

Note.—Under section 12 of Act II of 1874, no Administrator-General is required by any Court to enter into any administration bond, or to give other security to the court, on the grant of any letters of administration to him in virtue of his office.

Executors, &c., not paying full court-fee on probates, &c., within six months after discovery of underpayment.

19*G*. *Where too low a Court-fee has been paid on any probate or letters of administration in consequence of any mistake, or of its not being known at the time that some particular part of the estate belonged to the deceased, if any executor or administrator acting under such probate or letters does not, within six months* ~~*after the first day of April 1875, or*~~ *after the discovery of the mistake or of any effects not known at the time to have belonged to the deceased, apply to the said Authority and pay what is wanting to make up the Court-fee which ought to have been paid at first on such probate or letters, he shall forfeit the sum of one thousand rupees and also a further sum at the rate of ten rupees per cent. on the amount of the sum wanting to make up the proper court-fee.*

Sections 19A to 19G applied to certificates under Acts XL of 1858 and XX of 1864.

"19*H*. *The provisions of sections 19A to 19G (both inclusive) shall,* mutatis mutandis, *apply to certificates granted under Act No. XL of* 1858 (for making better provision for the care of the persons and property of Minors in the Presidency of Fort William in

Bengal) or Act No. XX of 1864 (for making better provision for the care of the persons and property of Minors in the Presidency of Bombay) *and to the holders of such certificates.*"

Act VI of 1889, Section 20(1). Any penalty or forfeiture under section 19G or section 19H of the Court-Fees Act, 1870, may, on the certificate of the chief controlling revenue authority, be recovered from the executor or administrator as if it were an arrear of land revenue by any Collector in any part of British India.

(2.) The Chief controlling Revenue authority may remit the whole or any part of any such penalty or forfeiture, or any part of any further penalty payable under section 19E of the said Act.

CHAPTER IV.

PROCESS FEES.

Rules as to costs of processes.

20. The High Court shall, as soon as may be, make rules* as to the following matters :—

i. the fees chargeable for serving and executing processes issued by such Court in its appellate jurisdiction, and by the other Civil and Revenue Courts established within the local limits of such jurisdiction ;

ii. the fees chargeable for serving and executing processes issued by the Criminal Courts established within such limits in the case of offences other than offences for which police officers may arrest without a warrant; and

iii. the remuneration of the peons and all other persons employed by leave of a Court in the service or execution of processes.

The High Court may from time to time alter and add to the rules so made.

Confirmation and publication of rules.

All such rules, alterations and additions shall, after being confirmed by the Local Government, and sanctioned by the Governor-General of India in Council, be published in the local official Gazette, and shall thereupon have the force of law.

Until such rules shall be so made and published, the fees now leviable for serving and executing processes shall continue to be levied, and shall be deemed to be fees leviable under this Act.

Tables of process-fees.

21. A table in the English and Vernacular languages, showing the fees chargeable for such service and execution, shall be exposed to view in a conspicuous part of each Court.

Number of peons in District and Subordinate Courts.

22. Subject to rules to be made by the High Court and approved by the Local Government and the Governor-General of India in Council, every District Judge and every Magistrate of a District shall fix, and may from time to time alter, the number of peons necessary to be employed for the service and execution of processes issued out of his Court and each of the Courts subordinate thereto,

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* *Vide* High Court's Rules numbered (4) in Appendix B.

† Repealed by the schedule annexed to Act VIII of 1890, 13-6-90.

and for the purposes of this section, every Court of Small Causes established under Act No. XI* of 1865 (*to consolidate and amend the law relating to Courts of Small Causes beyond the local limits of the ordinary original civil jurisdiction of the High Courts of Judicature*)] shall be deemed to be subordinate to the Court of the District Judge.

Number of peons in Mofussil Small Cause Courts.

23. Subject to rules to be framed by the Chief Controlling Revenue Authority and approved by the Local Government and the Governor-General of India in Council, every officer performing the functions of a Collector of a District shall fix, and may from time to time alter, the number of peons necessary to be employed for the service and execution of processes issued out of his Court or the Courts subordinate to him.

Number of peons in Revenue Courts.

24. Every process served or executed under this chapter shall be held to be a process within the meaning of section one hundred and eighty-eight of the Code† of Civil Procedure, and of section two of Act No. XXIII of 1861 (*to amend Act VIII of* 1859).

Process served under this chapter to be held process served under Civil Procedure Code.

CHAPTER V.

OF THE MODE OF LEVYING FEES.

Collection of fees by stamps.

25. All fees referred to in section three or chargeable under this Act shall be collected by stamps.

26. The stamps used to denote any fee chargeable under this Act shall be impressed, or adhesive, or partly impressed and partly adhesive, as the Governor-General of India in Council may, by notification in the *Gazette of India*, from time to time direct.

Stamps to be impressed or adhesive.

Rules for supply, number, renewal and keeping accounts of stamps.

27. The Local Government may, from time to time, make rules for regulating—

(*a*) the supply of stamps to be used under this Act,

(*b*) the number of stamps to be used for denoting any fee chargeable under this Act,

(*c*) the renewal of damaged or spoiled stamps, and

(*d*) the keeping accounts of all stamps used under this Act:

Provided that, in the case of stamps used under section three in a High Court, such rules shall be made with the concurrence of the Chief Justice of such Court.

All such rules shall be published in the local official Gazette, and shall thereupon have the force of law.

Stamping documents inadvertently received.

28. No document which ought to bear a stamp under this Act shall be of any validity, unless and until it is properly stamped.

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* *Vide* amending Act IX of 1887.

† Act VIII of 1859.

But if any such document is through mistake or inadvertence received, filed or used in any Court or office without being properly stamped, the presiding Judge or the head of the office, as the case may be, or, in the case of a High Court, any Judge of such Court, may, if he thinks fit, order that such document be stamped as he may direct; and on such document being stamped accordingly, the same and every proceeding relative thereto shall be as valid as if it had been properly stamped in the first instance.

Amended document.

29. Where any such document is amended in order merely to correct a mistake and to make it conform to the original intention of the parties, it shall not be necessary to impose a fresh stamp.

Cancellation of stamp.

30. No document requiring a stamp under this Act shall be filed or acted upon in any proceeding in any Court or office until the stamp has been cancelled.

Such officer as the Court or the head of the office may from time to time appoint shall, on receiving any such document, forthwith effect such cancellation by punching out the figure head so as to leave the amount designated on the stamp untouched, and the part removed by punching shall be burnt or otherwise destroyed.

CHAPTER VI.

MISCELLANEOUS.

Repayment of fees paid on applications to Criminal Courts.

31. i. Whenever an application or petition containing a complaint or charge of an offence, other than an offence for which Police officers may arrest without warrant, is presented to a Criminal Court, the Court, if it convict the accused person, shall, in addition to the penalty imposed upon him, order him to repay to the complainant the fee paid on such application or petition.

ii. In the case mentioned in section eighteen, the Court, if it convict the accused person, shall, in addition to the penalty imposed upon him, order him to repay to the complainant the fee, if any, paid by the latter for the examination.

iii When the complainant has paid fees for serving processes in either of the cases mentioned in the first and second paragraphs of this section, the Court, if it convict the accused person, shall, in addition to the penalty imposed upon him, order him to repay such fees to the complainant.

iv. All fees ordered to be repaid under this section may be recovered as if they were fines imposed by the Court.

Amendments of Act VIII of 1859, sections 308, 309, 371, 373.

32. The Code of Civil Procedure, sections three* hundred and eight and three* hundred and nine, shall be read as if, for the words 'stamp duty' and 'stamps,' the words and figures 'fees chargeable under the Court Fees' Act, 1870,' were substituted; section three hundred and seventy-one of the same Code† shall be read as if, for the words 'a

* Sections 410 and 411 of Act XIV of 1882.
† Act VIII of 1859.

*34 (1) The Local Govt. may from time to time make rules for
Sale of Stamps. regulating the sale of stamps to be used under
this act, the persons by whom alone such sale is to be conducted, & the duties
& remuneration of such persons.

(2) All such rules shall be published in the local Official Gazette,
and shall thereupon have the force of law.

(3) Any person appointed to sell stamps who disobeys any
rule made under this section, and any person not so appointed
who sells or offers for sale any stamp, shall be punished with
imprisonment for a term which may extend to six months or
with fine which may extend to five hundred rupees or with both. 34-91.

stamp of the value,' the words 'the payment of the fee,' were substituted; and section three hundred and seventy-three of the same* Code shall be read as if, for the words 'on a stamp paper of the value,' the words 'and shall be chargeable with the fee,' were substituted; and as if, for the words 'for the stamps,' the words 'the fees' were substituted.

Clause 2 has been repealed by the third Schedule appended to Act XVI of 1870.

Admission in criminal cases of documents for which proper fee has not been paid.

33. Whenever the filing or exhibition in a Criminal Court of a document in respect of which the proper fee has not been paid is, in the opinion of the presiding Judge, necessary to prevent a failure of justice, nothing contained in section four or section six shall be deemed to prohibit such filing or exhibition.

Rules for sale of stamps.

34. In the General Stamp Act, 1869, section forty-eight shall be read as if, for the words and figures 'Act No. XXVI of 1867 (*to amend the law relating to Stamp Duties*)' the words and figures 'The Court-Fees Act, 1870,' were substituted.

N. B.—This section is inoperative as the General Stamp Act of 1869 has been wholly repealed by Act I of 1879, Board's Proceedings 7th October 1882, Nos. 1-3.

Power to reduce or remit fees.

35. The Governor-General of India in Council may from time to time, by notification in the *Gazette of India*, reduce† or remit,† in the whole or in any part of British India, all or any of the fees mentioned in the first and second schedules to this Act annexed,

and may in like manner cancel† or vary such order.

Saving of fees to certain officers of High Courts.

36. Nothing in chapters II and V of this Act applies to the commission payable to the Accountant-General of the High Court at Fort William, or to the fees which any officer of a High Court is allowed to receive in addition to a fixed salary.

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* Act VIII of 1859.
† *Vide* Appendix C Table I.

SCHEDULE I.

Ad valorem fees.

NUMBER.		PROPER FEE.
1. Plaint or memorandum of appeal (not otherwise provided for in this Act), presented to any Civil or Revenue Court, except those mentioned in section three.*	When the amount or value of the subject matter in dispute does not exceed five rupees ...	Six annas.
	When such amount or value exceeds five rupees, for every five rupees, or part thereof, in excess of five rupees, up to one hundred rupees ...	Six annas.
	When such amount or value exceeds one hundred rupees, for every ten rupees, or part thereof, in excess of one hundred rupees, up to one thousand rupees	Twelve annas.
	When such amount or value exceeds one thousand rupees, for every one hundred rupees, or part thereof, in excess of one thousand rupees, up to five thousand rupees ...	Five rupees.
	When such amount or value exceeds five thousand rupees, for every two hundred and fifty rupees, or part thereof, in excess of five thousand rupees, up to ten thousand rupees ...	Ten rupees.
	When such amount or value exceeds ten thousand rupees, for every five hundred rupees, or part thereof, in excess of ten thousand rupees, up to twenty thousand rupees	Fifteen rupees.
	When such amount or value exceeds twenty thousand rupees, for every one thousand rupees, or part thereof, in excess of twenty thousand rupees, up to thirty thousand rupees ...	Twenty rupees.
	When such amount or value exceeds thirty thousand rupees, for every two thousand rupees, or part thereof, in excess of thirty thousand rupees, up to fifty thousand rupees	Twenty rupees.

* To ascertain the proper fee leviable on the institution of a suit, see the Table annexed to this schedule.

SCHEDULE I—*continued.*

Ad valorem fees.

NUMBER.		PROPER FEE.
1. Plaint *&c.—continued.*	When such amount or value exceeds fifty thousand rupees, for every five thousand rupees, or part thereof, in excess of fifty thousand rupees ...	Twenty-five rupees.
	Provided that the maximum fee leviable on a plaint or memorandum of appeal shall be three thousand rupees.	
2. Plaint† * * * * in a suit for possession under ~~Act No XIV of 1859 (to provide for the limitation of suits)~~, section fifteen.	... ...	A fee of one-half the amount prescribed in the foregoing scale.
3. *‡ * * * * * * * *		
4. Application for review of judgment, if presented on or after the ninetieth day from the date of the decree.	... ...	The fee leviable on the plaint or memorandum of appeal.
5. Application for review of judgment if presented before the ninetieth day from the date of the decree.	... ...	One-half of the fee leviable on the plaint or memorandum of appeal.
6. Copy or translation of a judgment or order not being, or having the force of, a decree.	When such judgment or order is passed by any Civil Court other than a High Court, or by the presiding officer of any Revenue Court or Office, or by any other Judicial or Executive Authority—	
	(*a*).—If the amount or value of the subject-matter is fifty or less than fifty rupees	Four annas.
	(*b*).—If such amount or value exceeds fifty rupees	Eight annas.
	When such judgment or order is passed by a High Court	One rupee.

† Amended by Act XX of 1870.
‡ Repealed by first schedule annexed to Act VIII of 1871.

SCHEDULE I—*continued.*

Ad valorem fees—continued.

NUMBER.		PROPER FEE.
7. Copy of a decree or order having the force of a decree.	When such decree or order is made by any Civil Court other than a High Court, or by any Revenue Court—	
	(*a*).—If the amount or value of the subject-matter of the suit wherein such decree or order is made is fifty or less than fifty rupees ...	Eight annas.
	(*b*).—If such amount or value exceeds fifty rupees ...	One rupee.
	When such decree or order is made by a High Court	Four rupees.
8. Copy of any document liable to stamp duty under the General Stamp Act,* 1869, when left by any party to a suit or proceeding in place of the original withdrawn.	(*a*).—When the stamp duty chargeable on the original does not exceed eight annas.	The amount of the duty chargeable on the original.
	(*b*).—In any other case	Eight annas.
9. Copy of any revenue or judicial proceeding or order not otherwise provided for by this Act, or copy of any account, statement, report or the like, taken out of any Civil or Criminal or Revenue Court, or office, or from the office of any chief officer charged with the executive administration of a Division.	For every three hundred and sixty words or fraction of three hundred and sixty words	Eight annas.
10. Certificate of administration granted under Act No. XL of 1858 (*for making better provision for the care of the persons and property of minors in the Presidency of Fort William in Bengal*), or under Act No. XX of 1864 (*for making better provision for the care of the persons and property of minors in the Presidency of Bombay*,)	If the amount or value of the property in respect to which such certificate is granted does not exceed five hundred rupees	Five rupees.
	If such amount or value exceeds five hundred rupees but not one thousand rupees	Ten rupees.
	And for every one thousand rupees, or part thereof, in excess of one thousand rupees	Five rupees.

* Replaced by Act I of 1879.

† Repealed by the schedule annexed to Act VIII of 1890. 13-6-90.

NUMBER.		Proper fee.
* 13. Application to the Chief Court or the Court of the Financial Commissioner of the Panjab for the exercise of its revisional jurisdiction under section 622 of the Code of Civil Procedure (XIV of 1882).	When the amount or value of the subject-matter in dispute does not exceed twenty-five rupees.	Two rupees.
	When such amount or value exceeds twenty-five rupees.	The fee leviable on a memorandum of appeal.
† 14. Application to the Court of the Recorder of Rangoon for the exercise of the revisional jurisdiction of a High Court over the Court of Small Causes of Rangoon under section 622 of the Code of Civil Procedure (XIV of 1882) or section 25 of the Provincial Small Cause Courts Act, 1887 (IX of 1887).	When the amount or value of the subject-matter in dispute does not exceed twenty-five rupees.	Two rupees.
	When such amount or value exceeds twenty-five rupees.	The fee leviable on a memorandum of appeal.

* Added by section 71 of Act XVIII of 1884.
† Added by section 84 of Act XI of 1889.

SCHEDULE I—*continued.*

Ad valorem fees—concluded.

NUMBER.		PROPER FEE.
11.* *Probate of a will or letters of administration with or without will annexed.*	*If the amount or value of the property in respect of which the grant of probate or letters is made exceeds one thousand rupees.*	*Two per centum on such amount or value; provided that when after the grant of a certificate under the Succession Certificate Act,* 1889, *or any enactment repealed by that Act, or under the regulation of the Bombay Code No. VIII of* 1827, *in respect of any property included in an estate, a grant of probate or letters of administration is made in respect of the same estate, the fee payable in respect of the latter grant shall be reduced by the amount of the fee paid in respect of the former grant.*
12.* *Certificate under the Succession Certificate Act,* 1889.	*In any case* ...	*Two per centum on the amount or value of any debt or security specified in the certificate under section* 8 *of the Act, and three per centum on the amount or value of any debt or security to which the certificate is extended under section* 10 *of the Act.* *Note.*—(1) *The amount of a debt is its amount, including interest, on the day on which the inclusion of the debt in the certificate is applied for, so far as such amount can be ascertained.* (2) *Whether or not any power with respect to a security specified in a certificate has been conferred under the Act, and where such a power has been so conferred, whether the power is for the receiving of interest or dividends on, or for the negotiation or transfer of the security, or for both purposes, the value of the security is its market value on the day on which the inclusion of the security in the certificate is applied for, so far as such value can be ascertained.*
12*A*.* *Certificate under the regulation of the Bombay Code No. VIII of* 1827.	.....	(1) *As regards debts and securities, the same fee as would be payable in respect of a certificate under the Succession Certificate Act,* 1889, *or in respect of an extension of such a certificate, as the case may be, and* (2) *As regards other property in respect of which the certificate is granted, two per centum on so much of the amount or value of such property as exceeds one thousand rupees.*

* *Substituted by section* 13 *of Act VII of* 1889.

SCHEDULE I—*contiuued.*

Table of rates of ad valorem *fees leviable on the institution of suits.*

When the amount or value of the subject-matter exceeds	But does not exceed	Proper Fee.		
Rs.	Rs.	Rs.	A.	P.
.....	5	0	6	0
5	10	0	12	0
10	15	1	2	0
15	20	1	8	0
20	25	1	14	0
25	30	2	4	0
30	35	2	10	0
35	40	3	0	0
40	45	3	6	0
45	50	3	12	0
50	55	4	2	0
55	60	4	8	0
60	65	4	14	0
65	70	5	4	0
70	75	5	10	0
75	80	6	0	0
80	85	6	6	0
85	90	6	12	0
90	95	7	2	0
95	100	7	8	0
100	110	8	4	0
110	120	9	0	0
120	130	9	12	0
130	140	10	8	0
140	150	11	4	0
150	160	12	0	0
160	170	12	12	0
170	180	13	8	0
180	190	14	4	0
190	200	15	0	0
200	210	15	12	0
210	220	16	8	0
220	230	17	4	0
230	240	18	0	0
240	250	18	12	0
250	260	19	8	0
260	270	20	4	0
270	280	21	0	0
280	290	21	12	0
290	300	22	8	0
300	310	23	4	0
310	320	24	0	0
320	330	24	12	0
330	340	25	8	0
340	350	26	4	0
350	360	27	0	0
360	370	27	12	0
370	380	28	8	0
380	390	29	4	0
390	400	30	0	0
400	410	30	12	0
410	420	31	8	0

SCHEDULE I—*continued.*

Table of rates of ad valorem *fees, &c.*—continued.

When the amount or value of the subject-matter exceeds	But does not exceed	Proper Fee.		
Rs.	Rs.	Rs.	A.	P.
420	430	32	4	0
430	440	33	0	0
440	450	33	12	0
450	460	34	8	0
460	470	35	4	0
470	480	36	0	0
480	490	36	12	0
490	500	37	8	0
500	510	38	4	0
510	520	39	0	0
520	530	39	12	0
530	540	40	8	0
540	550	41	4	0
550	560	42	0	0
560	570	42	12	0
570	580	43	8	0
580	590	44	4	0
590	600	45	0	0
600	610	45	12	0
610	620	46	8	0
620	630	47	4	0
630	640	48	0	0
640	650	48	12	0
650	660	49	8	0
660	670	50	4	0
670	680	51	0	0
680	690	51	12	0
690	700	52	8	0
700	710	53	4	0
710	720	54	0	0
720	730	54	12	0
730	740	55	8	0
740	750	56	4	0
750	760	57	0	0
760	770	57	12	0
770	780	58	8	0
780	790	59	4	0
790	800	60	0	0
800	810	60	12	0
810	820	61	8	0
820	830	62	4	0
830	840	63	0	0
840	850	63	12	0
850	860	64	8	0
860	870	65	4	0
870	880	66	0	0
880	890	66	12	0
890	900	67	8	0
900	910	68	4	0
910	920	69	0	0
920	930	69	12	0
930	940	70	8	0

SCHEDULE I—*continued.*

Table of rates of ad valorem *fees, &c.*—continued.

When the amount or value of the subject-matter exceeds	But does not exceed	Proper Fee.		
Rs.	Rs.	Rs.	A.	P.
940	950	71	4	0
950	960	72	0	0
960	970	72	12	0
970	980	73	8	0
980	990	74	4	0
990	1,000	75	0	0
1,000	1,100	80	0	0
1,100	1,200	85	0	0
1,200	1,300	90	0	0
1,300	1,400	95	0	0
1,400	1,500	100	0	0
1,500	1,600	105	0	0
1,600	1,700	110	0	0
1,700	1,800	115	0	0
1,800	1,900	120	0	0
1,900	2,000	125	0	0
2,000	2,100	130	0	0
2,100	2,200	135	0	0
2,200	2,300	140	0	0
2,300	2,400	145	0	0
2,400	2,500	150	0	0
2,500	2,600	155	0	0
2,600	2,700	160	0	0
2,700	2,800	165	0	0
2,800	2,900	170	0	0
2,900	3,000	175	0	0
3,000	3,100	180	0	0
3,100	3,200	185	0	0
3,200	3,300	190	0	0
3,300	3,400	195	0	0
3,400	3,500	200	0	0
3,500	3,600	205	0	0
3,600	3,700	210	0	0
3,700	3,800	215	0	0
3,800	3,900	220	0	0
3,900	4,000	225	0	0
4,000	4,100	230	0	0
4,100	4,200	235	0	0
4,200	4,300	240	0	0
4,300	4,400	245	0	0
4,400	4,500	250	0	0
4,500	4,600	255	0	0
4,600	4,700	260	0	0
4,700	4,800	265	0	0
4,800	4,900	270	0	0
4,900	5,000	275	0	0
5,000	5,250	285	0	0
5,250	5,500	295	0	0
5,500	5,750	305	0	0
5,750	6,000	315	0	0
6,000	6,250	325	0	0
6,250	6,500	335	0	0

SCHEDULE I—*continued.*

Table of rates of ad valorem *fees, &c.*—continued.

When the amount or value of the subject-matter exceeds	But does not exceed	Proper Fee.		
Rs.	Rs.	Rs.	A.	P.
6,500	6,750	345	0	0
6,750	7,000	355	0	0
7,000	7,250	365	0	0
7,250	7,500	375	0	0
7,500	7,750	385	0	0
7,750	8,000	395	0	0
8,000	8,250	405	0	0
8,250	8,500	415	0	0
8,500	8,750	425	0	0
8,750	9,000	435	0	0
9,000	9,250	445	0	0
9,250	9,500	455	0	0
9,500	9,750	465	0	0
9,750	10,000	475	0	0
10,000	10,500	490	0	0
10,500	11,000	505	0	0
11,000	11,500	520	0	0
11,500	12,000	535	0	0
12,000	12,500	550	0	0
12,500	13,000	565	0	0
13,000	13,500	580	0	0
13,500	14,000	595	0	0
14,000	14,500	610	0	0
14,500	15,000	625	0	0
15,000	15,500	640	0	0
15,500	16,000	655	0	0
16,000	16,500	670	0	0
16,500	17,000	685	0	0
17,000	17,500	700	0	0
17,500	18,000	715	0	0
18,000	18,500	730	0	0
18,500	19,000	745	0	0
19,000	19,500	760	0	0
19,500	20,000	775	0	0
20,000	21,000	795	0	0
21,000	22,000	815	0	0
22,000	23,000	835	0	0
23,000	24,000	855	0	0
24,000	25,000	875	0	0
25,000	26,000	895	0	0
26,000	27,000	915	0	0
27,000	28,000	935	0	0
28,000	29,000	955	0	0
29,000	30,000	975	0	0
30,000	32,000	995	0	0
32,000	34,000	1,015	0	0
34,000	36,000	1,035	0	0
36,000	38,000	1,055	0	0
38,000	40,000	1,075	0	0
40,000	42,000	1,095	0	0
42,000	44,000	1,115	0	0
44,000	46,000	1,135	0	0

SCHEDULE I—*continued.*

Table of rates of ad valorem *fees, &c.*—continued.

When the amount or value of the subject-matter exceeds	But does not exceed	Proper Fee.		
Rs.	Rs.	Rs.	A.	P.
46,000	48,000	1,155	0	0
48,000	50,000	1,175	0	0
50,000	55,000	1,200	0	0
55,000	60,000	1,225	0	0
60,000	65,000	1,250	0	0
65,000	70,000	1,275	0	0
70,000	75,000	1,300	0	0
75,000	80,000	1,325	0	0
80,000	85,000	1,350	0	0
85,000	90,000	1,375	0	0
90,000	95,000	1,400	0	0
95,000	1,00,000	1,425	0	0
1,00,000	1,05,000	1,450	0	0
1,05,000	1,10,000	1,475	0	0
1,10,000	1,15,000	1,500	0	0
1,15,000	1,20,000	1,525	0	0
1,20,000	1,25,000	1,550	0	0
1,25,000	1,30,000	1,575	0	0
1,30,000	1,35,000	1,600	0	0
1,35,000	1,40,000	1,625	0	0
1,40,000	1,45,000	1,650	0	0
1,45,000	1,50,000	1,675	0	0
1,50,000	1,55,000	1,700	0	0
1,55,000	1,60,000	1,725	0	0
1,60,000	1,65,000	1,750	0	0
1,65,000	1,70,000	1,775	0	0
1,70,000	1,75,000	1,800	0	0
1,75,000	1,80,000	1,825	0	0
1,80,000	1,85,000	1,850	0	0
1,85,000	1,90,000	1,875	0	0
1,90,000	1,95,000	1,900	0	0
1,95,000	2,00,000	1,925	0	0
2,00,000	2,05,000	1,950	0	0
2,05,000	2,10,000	1,975	0	0
2,10,000	2,15,000	2,000	0	0
2,15,000	2,20,000	2,025	0	0
2,20,000	2,25,000	2,050	0	0
2,25,000	2,30,000	2,075	0	0
2,30,000	2,35,000	2,100	0	0
2,35,000	2,40,000	2,125	0	0
2,40,000	2,45,000	2,150	0	0
2,45,000	2,50,000	2,175	0	0
2,50,000	2,55,000	2,200	0	0
2,55,000	2,60,000	2,225	0	0
2,60,000	2,65,000	2,250	0	0
2,65,000	2,70,000	2,275	0	0
2,70,000	2,75,000	2,300	0	0
2,75,000	2,80,000	2,325	0	0
2,80,000	2,85,000	2,350	0	0
2,85,000	2,90,000	2,375	0	0
2,90,000	2,95,000	2,400	0	0
2,95,000	3,00,000	2,425	0	0

SCHEDULE I—*concluded.*

Table of rates of ad valorem *fees, &c.*—concluded.

When the amount or value of the subject-matter exceeds	But does not exceed	Proper Fee.		
Rs.	Rs.	Rs.	A.	P.
3,00,000	3,05,000	2,450	0	0
3,05,000	3,10,000	2,475	0	0
3,10,000	3,15,000	2,500	0	0
3,15,000	3,20,000	2,525	0	0
3,20,000	3,25,000	2,550	0	0
3,25,000	3,30,000	2,575	0	0
3,30,000	3,35,000	2,600	0	0
3,35,000	3,40,000	2,625	0	0
3,40,000	3,45,000	2,650	0	0
3,45,000	3,50,000	2,675	0	0
3,50,000	3,55,000	2,700	0	0
3,55,000	3,60,000	2,725	0	0
3,60,000	3,65,000	2,750	0	0
3,65,000	3,70,000	2,775	0	0
3,70,000	3,75,000	2,800	0	0
3,75,000	3,80,000	2,825	0	0
3,80,000	3,85,000	2,850	0	0
3,85,000	3,90,000	2,875	0	0
3,90,000	3,95,000	2,900	0	0
3,95,000	4,00,000	2,925	0	0
4,00,000	4,05,000	2,950	0	0
4,05,000	4,10,000	2,975	0	0
4,10,000	.....	3,000	0	0

SCHEDULE II.

Fixed Fees.

NUMBER.		PROPER FEE.
1. Application or petition	(*a*).—When presented to any officer of the Customs or Excise Department or to any Magistrate by any person having dealings with the Government, and when the subject-matter of such application relates exclusively to those dealings; or when presented to any officer of Land Revenue by any person holding temporarily-settled land under direct engagement with Government, and when the subject-matter of the application or petition relates exclusively to such engagement;	One anna.

SCHEDULE II—*continued.*

Fixed Fees.—continued.

NUMBER.		PROPER FEE.
1. Application or petition—*continued.*	or when presented to any Municipal Commissioner under any Act for the time being in force for the conservancy or improvement of any place, if the application or petition relates solely to such conservancy or improvement;	One anna.
	or when presented to any Civil Court other than a principal Civil Court of original jurisdiction, * * * * or to any Court of Small Causes constituted under Act No. XI of 1865, or under Act No. XVI of 1868, section twenty, or to a Collector or other officer of revenue in relation to any suit or case in which the amount or value of the subject-matter is less than fifty rupees;	
	or when presented to any Civil, Criminal or Revenue Court, or to any Board or executive officer for the purpose of obtaining a copy or translation of any judgment, decree or order passed by such Court, Board or officer, or of any other document on record in such Court or Office.	
	(*b*).—When containing a complaint or charge of any offence other than an offence for which Police officers may, under the Criminal Procedure Code, arrest without warrant, and presented to any Criminal Court;	Eight annas.
	or when presented to a Civil, Criminal or Revenue Court, or to a Collector, or any revenue officer having jurisdiction equal or subordinate to a Collector, or to any Magistrate in his executive capacity, and not otherwise provided for by this Act;	

* Repealed by the schedule to Act XIII (The Cantonments Act) of 1889.

SCHEDULE II—*continued.*

Fixed Fees—continued.

NUMBER.		PROPER FEE.
1. Application or petition—*concluded.*	or to deposit in Court revenue or rent; or for determination by the Court of the amount of compensation to be paid by a landlord to his tenant.	Eight annas.
	(*c*).—When presented to a Chief Commissioner or other chief controlling revenue or executive authority, or to a Commissioner of Revenue or Circuit, or to any chief officer charged with the executive administration of a division and not otherwise provided for by this Act.	One rupee.
	(*d*).—When presented to a High Court	Two rupees.
2. Application for leave to sue as a pauper ...	... ...	Eight annas.
3. Application for leave to appeal as a pauper ...	(*a*)—When presented to a District Court	One rupee.
	(*b*).—When presented to a Commissioner or a High Court	Two rupees.
4. Plaint or memorandum of appeal in a suit to obtain possession under Act No. XVI of 1838, or Bombay Act No. V of 1862 ~~(*to give Mamlutdars' Courts jurisdiction in certain cases to maintain existing possession, or to restore possession to any party dispossessed otherwise than by course of law*)~~	... ...	Eight annas.
5. Plaint or memorandum of appeal in a suit to establish or disprove a right of occupancy ...		

SCHEDULE II—*continued.*

Fixed Fees—continued.

NUMBER.		PROPER FEE.
6. "Bail-bond or other instrument of obligation *given in pursuance of an order made by a court or Magistrate under any section of the Code of Criminal Procedure*, 1882, *or the Code of Civil Procedure*"	... ...	Eight annas.
7. Undertaking under section forty-nine of the Indian Divorce Act† ...		
8. Petition of objection to assessment under the Indian Income Tax Act‡		
9. Petition of appeal under the Indian Income Tax Act* * *§ ...	... ...	One rupee.
10. Mukhtárnáma or Wakálatnáma.	When presented for the conduct of any one case—	
	(*a*)—to any Civil or Criminal Court other than a High Court, or to any Revenue Court, or to any Collector or Magistrate, or other executive officer, except such as are mentioned in clauses (*b*) and (*c*) of this Number	Eight annas.
	(*b*)—to a Commissioner of Revenue, Circuit or Customs, or to any officer charged with the executive administration of a Division not being the chief revenue or executive authority ...	One rupee.
	(*c*)—to a High Court, Chief Commissioner, Board of Revenue, or other chief controlling revenue or executive authority ...	Two rupees.

* Amended by section 18 (2) of Act VI of 1889.
† Act No. IV of 1869.
‡ Act No. II of 1886.
§ Amended by the third schedule to Act XVI of 1870.

SCHEDULE II—*continued.*

Fixed Fees—continued.

NUMBER.		PROPER FEE.
11. Memorandum of appeal when the appeal is not from an order rejecting a plaint or from a decree or an order having the force of a decree, and is presented—		
	(*a*)—to any Civil Court other than a High Court, or to any Revenue Court or executive officer other than the High Court or chief controlling revenue or executive authority	Eight annas.
	(*b*)—to a High Court or Chief Commissioner, or other chief controlling executive or revenue authority	Two rupees.
12. Caveat ...		
13. Application under Act No. X of 1859, section twenty-six, or Bengal Act No. VI of 1862, section nine, or Bengal Act No. VIII of 1869, section seven	... ...	Five rupees.
14. Petition in a suit under the Native Converts' Marriage Dissolution Act, 1866		
15. Plaint or memorandum of appeal in a suit to obtain possession of a wife		
16. *Repealed by section* 18 *(1) of Act VI of* 1889.		
17. Plaint or memorandum of appeal in each of the following suits:—		
i. to alter or set aside a summary decision or order of any of the Civil Courts not established by Letters Patent or of any Revenue Court:	... ...	Ten rupees.

SCHEDULE II—*concluded.*

Fixed fees—concluded.

NUMBER.		PROPER FEE.
ii. to alter or cancel any entry in a register of the names of proprietors of revenue-paying estates :		
iii. to obtain a declatory decree where no consequential relief is prayed :		
iv. to set aside an award :		
v. to set aside an adoption :		
vi. every other suit where it is not possible to estimate at a money-value the subject-matter in dispute, and which is not otherwise provided for by this Act	.....	Ten rupees.
18. Application under section three* hundred and twenty-six of the Code of Civil Procedure ...		
19. Agreement under section three† hundred and twenty-eight of the same Code		
20. Every petition under the Indian Divorce Act except petitions under section forty-four of the same Act, and every memorandum of appeal under section fifty-five of the same Act	.....	Twenty rupees.
21. Plaint of memorandum of appeal under the Pársí Marriage and Divorce Act, 1865		

* Sections 523 and 524 of Act XIV of 1882.
† Sections 527 and 528 of Act XIV of 1882.

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THE STAMP ACT, 1879.

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ACT No. I OF 1879.

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

(*Received the assent of the Governor-General on the 17th January* 1879).

An Act to consolidate and amend the law relating to Stamps.

CHAPTER I.

PRELIMINARY.

Short title.

Local extent.

Commencement.

1. This Act may be called "The Indian Stamp Act, 1879:"

It extends to the whole of British India;

And it shall come into force on the first day of April 1879.

Repeal of enactments.

2. On and after that day, the Acts specified in the third schedule shall be repealed to the extent specified in the third column of the same schedule. But all rules made under the General Stamp Act, 1869, and then in force shall, so far as they are consistent with this Act, be deemed to have been made hereunder. And all references made to the General Stamp Act, 1869, in enactments passed subsequently thereto, shall be deemed to be made to this Act.

Interpretation clause.

3. In this Act, unless there is something repugnant in the subject or context,—

"Banker."

(1.) "Banker" includes a bank and any person acting as a banker:

"Bill of exchange."

(2.) "Bill of exchange" includes a hundi:

"Bill of lading."

(3) "Bill of lading" means any instrument signed by the owner of a vessel or his agent, acknowledging the receipt of goods therein described, and undertaking to deliver the same at a place and to a person therein mentioned or indicated:

"Bond."

(4.) "Bond" means—

(*a*) any instrument whereby a person obliges himself to pay money to another, on condition that the obligation shall be void if a specified act is performed, or is not performed, as the case may be;

(*b*) any instrument attested by a witness and not payable to order or bearer, whereby a person obliges himself to pay money to another; and

(7) ✓ "† *and the Chief Commissioner of Oudh.*" 5-11-90.

(c) any instrument so attested whereby a person obliges himself to deliver grain or other agricultural produce to another :

"Chargeable."

(5.) "Chargeable" means, as applied to an instrument executed or first executed after this Act comes into force, chargeable under this Act, and, as applied to any other instrument, chargeable under the law in force in British India when such instrument was executed or, where several persons executed the instrument at different times, first executed :

"Cheque."

(6.) "Cheque" means a bill of exchange drawn on a banker and payable on demand :

"Chief Controlling Revenue-Authority."

(7.) "Chief Controlling Revenue-Authority" means, in the Presidency of Fort St. George and the territories respectively under the administration of the Lieutenant-Governors of Bengal and the North-Western Provinces, the Board of Revenue : in the Presidency of Bombay, outside Sind and the limits of the town of Bombay, a Revenue Commissioner : in Sind, the Commissioner : in the Punjáb, the Financial Commissioner ; and elsewhere, the Local Government or such officer as the Local Government may, by notification in the official Gazette, appoint in this behalf by name or in virtue of his office :

"Collector."

(8.) "Collector" means within the limits of the towns of Calcutta, Madras and Bombay, the Collector of Calcutta, Madras and Bombay, respectively, and, without those limits, the Collector of a District, and includes a Deputy Commissioner, and any officer whom the Local Government may, by notification in the official Gazette, appoint in this behalf by name or in virtue of his office :

"Conveyance."

(9.) "Conveyance" means any instrument by which property (whether moveable or immoveable) is transferred on sale :

"Duly stamped."

(10.) "Duly stamped," as applied to an instrument, means stamped, or written upon paper bearing an impressed stamp, in accordance with the law in force in British India when such instrument was executed or first executed :

"Instrument of partition."

(11.) "Instrument of partition" means any instrument whereby co-owners of any property divide or agree to divide such property in severalty, and includes also a final order for effecting a partition passed by any Revenue-Authority :

"Lease."

(12.) "Lease" means a lease of immoveable property and includes also—

(a) a pattá,

(b) a kabúliyat or other undertaking in writing, not being a counterpart of a lease, to cultivate, occupy or pay or deliver rent for, immoveable property,

(c) any instrument by which tolls of any description are let, and

(d) any writing on an application for a lease intended to signify that the application is granted :

† Added by section 38 of Act XX of 1890. 5-11-90.

(13.) "Mortgage-deed" includes every instrument whereby, for the purpose of securing money advanced, or to be advanced, by way of loan, or an existing or future debt, or the performance of an engagement, one person transfers, or creates, to or in favour of another, a right over specified property:

"Mortgage-deed."

(14.) "Paper" includes vellum, parchment or any other material on which an instrument may be written:

"Paper."

(15.) "*Policy* of insurance*" *means any instrument by which one person, in consideration of a premium, engages to indemnify another against loss, damage or liability arising from an unknown or contingent event;*

"*Policy of insurance.*"

"*It includes a life-policy, and includes also any writing evidencing the renewal of for the purpose of keeping in force, a policy of fire-insurance in respect of which, and of the previous renewal whereof (if any), there has not already been paid the stamp-duty which would have been chargeable if the policy had originally been granted for a longer term than six months.*"†

(16.) "Power-of attorney" means any instrument (not chargeable with a fee under the law relating to Court-fees for the time being in force) empowering a specified person to act in the stead of the person executing it:

"Power-of-attorney."

(17.) "Receipt" means any note, memorandum, writing or advertisement whereby any money or any bill of exchange, cheque or promissory note is acknowledged to have been received, or whereby any other moveable property is acknowledged to have been received in satisfaction of a debt, or, whereby any debt or demand, or any part of a debt or demand, is acknowledged to have been satisfied or discharged, or which signifies or imports any such acknowledgment, whether the same is or is not signed with the name of any person:

"Receipt."

(18.) "Schedule" means a schedule to this Act annexed:

"Schedule."

(19.) "Settlement" means any non-testamentary disposition in writing, of moveable or immoveable property, made—

"Settlement."

(*a*) in consideration of marriage.

(*b*) for the purpose of distributing property of the settlor among his family or those for whom he desires to provide, or

(*c*) for any religious or charitable purpose:

It includes an agreement in writing to make such a disposition:

(20.) "Vessel" means anything made for the conveyance by water of human beings or property:

"Vessel."

(21.) "Written" and "writing" include every mode in which words or figures can be expressed upon paper.

"Written," "writing."

Schedules to be read as part of Act.

4. The schedules and everything therein contained shall be read and construed as part of this Act.

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* Substituted by section 1 of Act I of 1888.

† "Added by section 1 of Act VI of 1894."

†"*It includes also a policy of sea-insurance, such a policy (a) meaning any insurance made upon any ship or vessel, or upon the machinery, tackle or furniture of any ship or vessel, or upon any goods, merchandise or property of any description whatever on board of any ship or vessel, or upon the freight of, or any other interest which may be lawfully insured in, or relating to, any ship or vessel, and (b) including any insurance of goods, merchandise or property for any transit which includes not only a sea risk, but also any other risk incidental to the transit insured from the commencement of the transit to the ultimate destination covered by the insurance:*

and where any person, in consideration of any sum of money paid or to be paid for additional freight or otherwise, agrees to take upon himself any risk attending goods, merchandise or property of any description whatever while on board of any ship or vessel, or engages to indemnify the owner of any such goods, merchandise or property from any risk, loss or damage, such agreement or engagement shall be deemed to be a contract for sea-insurance." 14-10-97.

†"7A. (1) *No contract for sea-insurance (other than such insurance as is referred to in section 55 of the Merchant Shipping Act Amendment Act, 1862), shall be valid unless the same is expressed in a policy of sea-insurance.*

Policies of sea-insurance.

"(2) *No policy of sea-insurance made for time shall be made for any time exceeding twelve months.*

"(3) *No policy of sea-insurance shall be valid unless it specifies the particular risk or adventure, or the time, for which it is made, the names of the subscribers or underwriters, and the amount or amounts insured.*

"(4) *Where any sea-insurance is made for or upon a voyage and also for time, or to extend to or cover any time beyond thirty days after the ship shall have arrived at her destination and been there moored at anchor, the policy shall be charged with duty as a policy for or upon a voyage, and also with duty as a policy for time.*

‡"7B. (1) *Notwithstanding anything in this Act, any local authority raising a loan under the provisions of the Local Authorities Loan Act, 1879, or of any other law for the time being in force, by the issue of bonds, debentures or other certificates, shall, in respect of such loan, be chargeable with a duty of eight annas per centum on the total amount of the bonds, debentures or other certificates issued by it, and such bonds, debentures or other certificates need not be stamped and shall not be chargeable with any further duty on renewal, consolidation, subdivision or otherwise.*

Bonds, debentures or other certificates issued on loans under Act XI, 1879.

"(2) *The provisions of sub-section (1) exempting certain bonds, debentures or other certificates from being stamped and from being chargeable with certain further duty shall apply to the bonds, debentures or other certificates of all outstanding loans of the kind mentioned therein, and all such bonds, debentures or other certificates shall be valid, whether the same are stamped or not :*

"*Provided that nothing herein contained shall exempt the local authority which has issued such bonds, debentures or other certificates from the duty chargeable in respect thereof prior to the twenty-sixth day of March, 1897, when such duty has not already been paid or* [illegible] *this Act*" 14.10.97

CHAPTER II.

STAMP-DUTIES.

A —Of the Liability of Instruments to Duty.

Instruments chargeable with duty.

5. Subject to the exemptions contained in the second schedule, the following instruments shall be chargeable with duty of the amount indicated in the first schedule as the proper duty therefor respectively, that is to say—

(*a*) every instrument mentioned in the first schedule, and which, not having been previously executed by any person, is executed in British India on or after the first day of April 1879;

(*b*) every bill of exchange, cheque or promissory note drawn or made out of British India on or after that day, and accepted or paid, or presented for acceptance or payment, or endorsed, transferred or otherwise negotiated, in British India; and

(*c*) every instrument (other than a bill of exchange, cheque or promissory note) mentioned in the first schedule, which, not having been previously executed by any person, is executed out of British India on or after that day, relates to any property situate, or to any matter or thing done or to be done, in British India, and is received in British India.

Several instruments used in single transactions.

6. Where, in the case of any sale, lease, mortgage or settlement, several instruments are employed for completing the transaction, the principal instrument only shall be chargeable with the duty prescribed for the conveyance, lease, mortgage or settlement in the first schedule, and each of the other instruments shall be chargeable with a duty of one rupee instead of the duty (if any) prescribed for it in that schedule

The parties may determine for themselves which of the instruments so employed shall, for the purposes of this section, be deemed to be the principal instrument.

Instruments relating to several distinct matters.

7. Any instrument comprising or relating to several distinct matters shall be chargeable with the aggregate amount of the duties with which separate instruments, each comprising or relating to one of such matters, would be chargeable under this Act.

Instruments coming within several descriptions in schedule I.

Subject to the provisions of the first clause of this section, an instrument so framed as to come within two or more of the descriptions in the first schedule shall, where the duties chargeable thereunder are different, be chargeable only with the highest of such duties; but nothing herein contained shall render chargeable with duty exceeding one rupee a counterpart or duplicate of any instrument chargeable with duty and in respect of which the proper duty has been paid.

Power to reduce or remit duty.

8. The Governor-General in Council may, by order published in the *Gazette of India*,

(*a*) reduce* or remit,* whether prospectively or retrospectively, in the whole or any part of British India, the duties with which any

* *Vide* Appendix C, Table II.

instruments or any particular class of instruments, or any of the instruments belonging to such class, or any instruments when executed by or in favour of any particular class of persons, or by or in favour of any members of such class, are chargeable, and

(*b*) cancel* or vary such order to the extent of the powers hereby given.

B.—Of Stamps and the Mode of using them.

Duties how to be paid.

9. Except as otherwise expressly provided in this Act, all duties with which any instruments are chargeable shall be paid, and such payment shall be indicated on such instruments, by means of stamps—

(*a*) according to the provisions herein contained, or

(*b*) when no such provision is applicable thereto—as the Governor-General in Council may by rule direct.

The rules made under this section may, among other matters, regulate—

(1) in the case of each kind of instrument—the description of stamps which may be used,

(2) in the case of instruments stamped with impressed stamps—the number of stamps which may be used,

(3) in the case of hundís—the size of the paper on which they are written.

Use of adhesive stamps.

10. The following instruments may be stamped with adhesive stamps, namely:—

(*a*) instruments chargeable with the duty of one anna except parts of bills of exchange payable otherwise than on demand and drawn in sets;

(*b*) bills of exchange, cheques and promissory notes drawn or made out of British India;

(*c*) entry as an advocate, vakil or attorney on the roll of a High Court;

(*d*) notarial acts; and

(*e*) transfers by endorsement of shares of public Companies and Associations.

Cancellation of adhesive stamps.

11. Whoever affixes any adhesive stamp to any instrument chargeable with duty and which has been executed by any person, shall, when affixing such stamp, cancel the same so that it cannot be used again,

and whoever executes any instrument on any paper bearing an adhesive stamp shall, at the time of execution, unless such stamp has been already cancelled in manner aforesaid, cancel the same, so that it cannot be used again.

Any instrument bearing an adhesive stamp which has not been cancelled so that it cannot be used again shall, so far as such stamp is concerned, be deemed to be unstamped.

NOTE.—In the case of a cheque stamped with an one anna receipt stamp it has been held by the Board that if the cheque has been drawn so as to have a legal validity, the stamp *has been used*, and cannot be used again if the cheque is cancelled for any reason whatever. Board's orders No. 14B, dated 6th January 1881, to Presidency Commissioner.

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* *Vide* Appendix C, Table II.

How instruments stamped with impressed stamps are to be written.

12. Every instrument written upon paper stamped with an impressed stamp shall be written in such manner that the stamp may appear on the face of the instrument and cannot be used for or applied to any other instrument.

Only one instrument to be on same stamp.

13. No second instrument chargeable with duty shall be written upon a piece of stamped paper upon which an instrument chargeable with duty has already been written: provided that nothing in this section shall prevent any endorsement which is duly stamped or is not chargeable with duty being made upon any instrument for the purpose of transferring any right created or evidenced thereby, or of acknowledging the receipt of any money or goods the payment or delivery of which is secured thereby.

Instrument written contrary to section 12 or 13 deemed unstamped.

14. Every instrument written in contravention of section twelve or thirteen, shall be deemed to be unstamped.

Denoting duty.

15. Where the duty with which an instrument is chargeable, or its exemption from duty depends in any manner upon the duty actually paid in respect of another instrument, the payment of such last-mentioned duty shall, if application be made in writing to the Collector for that purpose and on production of both the instruments be denoted upon such first-mentioned instrument in such manner as the Governor-General in Council may by rule* prescribe.

C.—Of the Time of stamping Instruments.

Instruments executed in British India.

16. All instruments chargeable with duty and executed by any person in British India shall be stamped before or at the time of execution.

Instruments other than bills, cheques and notes executed out of British India.

17. Every instrument chargeable with duty executed only out of British India, and not being a bill of exchange, cheque or promissory note, may be stamped within three months after it has been first received in British India; or where such instrument cannot, with reference to the description of stamp prescribed therefor, be duly stamped by a private person, it may be taken within the said period of three months to the Collector, and he shall stamp the same in such manner as the Governor-General in Council may by rule prescribe with a stamp of such value as the person so taking such instrument may require and pay for.

Bills, cheques and notes drawn out of British India.

18. The first holder in British India of any bill of exchange, cheque or promissory note drawn or made out of British India shall, before he presents the same for acceptance or payment or endorses, transfers or otherwise negotiates the same in British India, affix thereto the proper stamp and cancel the same:

Provided that if at the time any such bill, cheque or note comes into the hands of any holder thereof in British India, the proper adhesive stamp is affixed thereto and cancelled in manner prescribed by section eleven, and such holder has no reason to believe that such stamp was affixed or cancelled otherwise than by the person and at the

* *See* Rule 2, section VII, page 114, of the Stamp Rules.

time required by this Act, such stamp shall, so far as relates to such holder, be deemed to have been duly affixed and cancelled. But nothing contained in this proviso shall relieve any person from any penalty incurred by him for omitting to affix or cancel a stamp.

D.—Of Valuations for Duty.

Conversion of amount expressed in certain currencies.

19. Where an instrument is chargeable with *ad valorem* duty in respect of an amount expressed in pounds sterling, pounds currency, francs or dollars, such duty shall be calculated on the value of such money in the currency of British India according to the following scale :—

One pound sterling or pound currency is equivalent to ten rupees :

One hundred francs are equivalent to forty rupees :

One Mexican or China dollar is equivalent to two rupees four annas.

Conversion of amount expressed in other foreign currencies.

20. Where an instrument is chargeable with *ad valorem* duty in respect of any money expressed in any other foreign or colonial currency, such duty shall be calculated on the value of such money in the currency of British India according to the current rate of exchange on the day of the date of the instrument.

Stock and marketable securities how to be valued.

21. Where an instrument is chargeable with *ad valorem* duty in respect of any stock or of any marketable security, such duty shall be calculated on the value of such stock or security according to the average price thereof on the day of the date of the instrument.

Effect of statement of rate of exchange or average price.

22 Where an instrument contains a statement of current rate of exchange, or average price, as the case may require, and is stamped in accordance with such statement, it shall, so far as regards the subject-matter of such statement, be presumed, until the contrary is proved, to be duly stamped.

Instruments reserving interest.

23. Where interest is expressly made payable by the terms of an instrument, such instrument shall not be chargeable with duty higher than that with which it would have been chargeable had no mention of interest been made therein.

How transfer in consideration of debt, or subject to future payment, &c., to be charged.

24 Where any property is transferred to any person in consideration, wholly or in part, of any debt due to him, or subject either certainly or contingently to the payment or transfer of any money or stock, whether being or constituting a charge or incumbrance upon the property or not, such debt, money or stock is to be deemed the whole or part, as the case may be, of the consideration in respect whereof the transfer is chargeable with *ad valorem* duty.

Valuation in case of annuity, &c.

25. Where an instrument is executed to secure the payment of an annuity, or other sum payable periodically, or where the consideration for a conveyance is an annuity or other sum payable periodically, the amount secured by such instrument, or the consideration for such conveyance (as the case may be), shall, for the purposes of this Act, be deemed to be—

(*a*) where the sum is payable for a definite period so that the total amount to be paid can be previously ascertained —such total amount;

PREFACE.

J. BEAMES, ESQ.

THIS Manual follows the general plan of the republication of the Board's Rules, laid down in the Preface to the "Miscellaneous Volume of Board's Rules, 1888.".

2. A complete reprint of the Acts relating to stamps, corrected and brought up to date is prefixed to the rules. The rules themselves have been recast and re-arranged with special reference to the authorities issuing them, and notes have been added both to the law and the rules, embodying the decisions of the Board in important cases or having a general application.

3. Although the rules contained in this Manual are not to be published again in a volume of Board's Rules, it is to be distinctly understood that they form part of the Board's Rules, and are to be regarded as authoritative by all officers subordinate to the Board.

4. This compilation may be cited briefly as "The Stamp Manual, 1889." It supersedes the edition of 1882, and references should in future be made to it only. Errors and omissions should be brought to the notice of the Board.

5. This Manual is interleaved with blank pages for the purpose of inserting any additions and alterations made subsequent to its issue.

BOARD OF REVENUE, L.P.,
The 20th November 1889.

K. G. GUPTA,
Offg. Secretary.

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STAMP LAW.

The Stamp Law comprises—

(1) The Court Fees' Act, VII of 1870, as amended by the following Acts, viz :—

XIV of 1870,
XVI of 1870,
XX of 1870,
VIII of 1871,
XV of 1872,
XIII of 1875,
VI of 1889,
VII of 1889,
XIII of 1889 ; and

(2) The Indian Stamp Act, I of 1879, as amended by the following Acts, viz :—

IX of 1884,
I of 1888,
V of 1888,
VI of 1889.
"XX of 1890." 5-11-90.
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Inapplicability of section 24 to sale-certificates.

14-10-97.

Note. Where property is sold subject expressly to the payment or transfer by the purchaser of any money or stock, whether such money or stock be charged upon the property or not, such payment or transfer becomes the consideration for the sale; and as soon as it is paid or transferred, and not till then, the purchaser is entitled to his conveyance. In such a case, it is perfectly fair that the *ad valorem* stamp duty should be calculated upon the amount of such money or stock.

But where a property is merely sold, subject to a mortgage or other charge, the payment of such mortgage or charge forms, under ordinary circumstances, no part of the consideration for the purchase. The vendor simply sells, and the purchaser buys, an encumbered property, and it is in no way essential to the validity of the sale that the mortgage or charge should be paid off.

Ruling, dated the 3rd August 1883, of the High Court, Calcutta.

2. Stamp duty on transfers of property subject to existing encumbrances must be calculated on the amount of purchase-money.

Ruling, dated the 2nd December 1892, of the High Court, Allahabad.

15-1-93.

(*b*) where the sum is payable in perpetuity or for an indefinite time not terminable with any life in being at the date of such instrument or conveyance—the total amount which, according to the terms of such instrument or conveyance, will or may be payable during the period of twenty years next after the date of such instrument or conveyance; and

(*c*) where the sum is payable for an indefinite time terminable with any life in being at the date of such instrument or conveyance—the total amount which will or may be payable as aforesaid during the period of twelve years next after the date of such instrument or conveyance.

Stamp where value of subject-matter is indeterminate.

26. Where the amount or value of the subject-matter of any instrument chargeable with *ad valorem* duty cannot be, or (in the case of an instrument executed before this Act comes into force) could not have been, ascertained, at the date of its execution or first execution, nothing shall be claimable under such instrument more than the highest amount or value for which, if stated in an instrument of the same description, the stamp actually used would, at the date of such execution, have been sufficient.

Facts affecting duty to be set forth in instrument.

27. The consideration (if any) and all other facts and circumstances affecting the chargeability of any instrument with duty, or the amount of the duty with which it is chargeable, shall be fully and truly set forth therein.

Direction as to duty in case of certain conveyances.

28. (*a*.) Where any property has been contracted to be sold for one consideration for the whole, and is conveyed to the purchaser in separate parts by different instruments, the consideration shall be apportioned in such manner as the parties think fit, so that a distinct consideration for each separate part is set forth in the conveyance relating thereto, and such conveyance shall be chargeable with *ad valorem* duty in respect of such distinct consideration.

(*b*.) Where property contracted to be purchased for one consideration for the whole, by two or more persons jointly, or by any person for himself and others, or wholly for others, is conveyed in parts by separate instruments to the persons by or for whom the same was purchased, for distinct parts of the consideration, the conveyance of each separate part shall be chargeable with *ad valorem* duty in respect of the distinct part of the consideration therein specified.

(*c*.) Where a person having contracted for the purchase of any property, but not having obtained a conveyance thereof, contracts to sell the same to any other person, and the property is in consequence conveyed immediately to the sub-purchaser, the conveyance shall be chargeable with *ad valorem* duty in respect of the consideration for the sale by the original purchaser to the sub-purchaser.

(*d*.) Where a person having contracted for the purchase of any property, but not having obtained a conveyance thereof, contracts to sell the whole, or any part, thereof, to any other person or persons, and the property is in consequence conveyed by the original seller to different persons in parts, the conveyance of each part sold to a sub-purchaser

shall be chargeable with *ad valorem* duty in respect only of the consideration paid by such sub purchaser, without regard to the amount or value of the original consideration, and the conveyance of the residue (if any) of such property to the original purchaser shall be chargeable with *ad valorem* duty in respect only of the excess of the original consideration over the aggregate of the considerations paid by the sub-purchasers:

Provided that the duty on such last mentioned conveyance shall in no case be less than one rupee.

(*e*) Where a sub-purchaser takes an actual conveyance of the interest of the person immediately selling to him, which is chargeable with *ad valorem* duty in respect of the consideration paid by him, and is duly stamped accordingly, any conveyance to be afterwards made to him of the same property by the original seller shall be chargeable with a duty equal to that which would be chargeable on a conveyance for the consideration obtained by such original seller; or where such duty would exceed five rupees, with a duty of five rupees.

E.—Duty by whom payable.

Duties by whom payable.

29. In the absence of an agreement to the contrary, the expense of providing the proper stamp shall be borne—

(*a*) in the case of any instrument described in numbers 2, 11, 13, 14, 15, 24, 28, 29, 30, 44, 53, 54, 55, 57 and 60 (*a*) and (*b*) of the first schedule—by the person drawing, making or executing such instrument:

(*b*) in the case of a policy of insurance—by the insured:

(*c*) in the case of a conveyance—by the grantee: in the case of a lease or agreement to lease—by the lessee or intended lessee:

(*d*) in the case of a counterpart of a lease—by the lessor:

(*e*) in the case of an instrument of partition—by the parties thereto in proportion to their respective shares in the property comprised therein, or when the partition is made in execution of an order passed by a Revenue-Authority, in such proportion as such Authority directs:

(*f*) in the case of an instrument of exchange—by the parties in equal shares; and

(*g*) in the case of a certificate of sale—by the purchaser of the property to which such certificate relates.

N.B.—See note under section 37 (*b*).

CHAPTER III.

ADJUDICATION AS TO STAMPS.

Adjudication as to proper stamp.

30. When any instrument, whether executed or not, and whether previously stamped or not, is brought to the Collector, and the person bringing it applies to have the opinion of that officer as to the duty (if any) with which it is chargeable, and pays a fee of such amount (not exceeding five rupees and not less than eight annas) as the Collector may in each case direct,

the Collector shall determine the duty (if any) with which, in his judgment, the instrument is chargeable:

Collector may call for abstract and evidence.

and may for that purpose require to be furnished with an abstract of the instrument, and also with such affidavit or other evidence as he may deem necessary to prove that all the facts and circumstances affecting the chargeability of the instrument with duty, or the amount of the duty with which it is chargeable, are fully and truly set forth therein, and may refuse to proceed upon any such application until such abstract and evidence have been furnished accordingly:

Proviso.

Provided that no evidence furnished in pursuance of this section shall be used against any person in any civil proceeding, except in an enquiry as to the duty with which the instrument to which it relates is chargeable; and every person by whom any such evidence is furnished shall on payment of the full duty with which the instrument to which it relates is chargeable, be relieved from any penalty he may have incurred under this Act by reason of the omission to state truly in such instrument any of the facts or circumstances aforesaid.

Certificate by Collector.

31. When an instrument brought to the Collector under section thirty is in his opinion one of a description chargeable with duty, and

(*a*) the Collector determines that it is already fully stamped, or

(*b*) the duty determined by the Collector under section thirty, or such a sum as, with the duty already paid in respect of the instrument, is equal to the duty so determined, has been paid,

the Collector shall certify by endorsement on such instrument that the full duty (stating the amount) with which it is chargeable has been paid.

When such instrument is in his opinion not chargeable with duty, the Collector shall certify in manner aforesaid that such instrument is not so chargeable

Any instrument upon which an endorsement has been made under this section shall be deemed to be duly stamped, or not chargeable with duty, as the case may be; and if chargeable with duty, shall be receivable in evidence or otherwise, and may be acted upon and registered as if it had been originally duly stamped:

Nothing in this section shall authorize the Collector to endorse—

any instrument executed or first executed in British India and brought to him after the expiration of one month from the date of its execution or first execution (as the case may be);

any instrument executed or first executed out of British India and brought to him after the expiration of three months after it has been first received in British India; or

any instrument chargeable with the duty of one anna, or any bill of exchange or promissory note, when brought to him after the drawing or execution thereof on paper not duly stamped.

Payment of fees under section 30 how made.

32. Every payment of a fee under section thirty shall be made in stamps, or cash, as the Governor-General in Council may by rule* direct.

* See rule 16 of the Stamp Rules, section II, page 86.

CHAPTER IV.

INSTRUMENTS NOT DULY STAMPED.

Examination and impounding of instruments.

33. Every person having by law or consent of parties authority to receive evidence, and

every person in charge of a public office except an officer of Police,

before whom any instrument chargeable in his opinion with duty is produced or comes, in the performance of his functions, shall, if it appears to him that such instrument is not duly stamped, impound the same.

For that purpose every such person shall examine every instrument so chargeable and so produced or coming before him, in order to ascertain whether it is stamped with a stamp of the value and description required by the law in force in British India when such instrument was executed or first executed:

Provided that nothing herein contained shall be deemed to require any Magistrate or Judge of a Criminal Court to examine or impound any instrument coming before him in the course of any proceeding other than a proceeding under chapter forty* or chapter* forty-one of the Code of Criminal Procedure, or chapter* eighteen of the Presidency Magistrates Act:

Provided also that, in the case of a Judge of a High Court, the duty of examining and impounding any instrument under this section may be delegated to such officer as the Court appoints in this behalf.

The Local Government may, from time to time, in cases of doubt, determine who shall be deemed to be, for the purpose of this section, persons in charge of public offices.

Instruments not duly stamped inadmissible in evidence, &c.,

34. No instrument chargeable with duty shall be admitted in evidence for any purpose by any person having by law or consent of parties authority to receive evidence, or shall be acted upon, registered or authenticated by any such person or by any public officer, unless such instrument is duly stamped:

Proviso.

Provided that—

Instruments admissible on payment of duty and penalty,

1st, any such instrument, not being an instrument chargeable with a duty of one anna only or a bill of exchange or promissory note, shall, subject to all just exceptions, be admitted in evidence on payment of the duty with which the same is chargeable or (in the case of an instrument insufficiently stamped) of the amount required to make up such duty, together with a penalty of five rupees, or when ten times the amount of the proper duty or deficient portion thereof exceeds five rupees, of a sum equal to ten times such duty or portion;

and in certain criminal proceedings.

2nd, nothing herein contained shall prevent the admission of any instrument in evidence in any proceeding in a criminal Court other than a proceeding under chapter* forty or chapter* forty-one of the Code of Criminal Procedure, or chapter* eighteen of the Presidency Magistrates Act;

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* Chapter XII or Chapter XXXVI of Act X of 1882.

† Government has directed under this section that Income Tax Assessors shall be deemed to be persons in charge of public offices with a view to enable them to impound instruments not duly stamped (Government Order No. 3203, dated 10th July 1891). 8-7-91.

3rd, when an instrument has been admitted in evidence, such admission shall not, except as provided in section fifty, be called in question at any stage of the same suit or proceeding on the ground that the instrument has not been duly stamped.

Admission of instrument not to be questioned.

35. When the person impounding an instrument under section thirty-three has by law or consent of parties authority to receive evidence and admits such instrument in evidence upon payment of a penalty as provided by section thirty-four, he shall send to the Collector an authenticated copy of such instrument, together with a certificate in writing, stating the amount of the duty and penalty levied in respect thereof, and shall send such amount to the Collector, or to such person as he may appoint in this behalf.

Instruments impounded how dealt with.

In every other case, the person so impounding an instrument shall send it in original to the Collector.

36. When a copy of an instrument is sent to a Collector under the first paragraph of section thirty-five, he may, if he thinks fit, upon application made to him in this behalf, refund any portion of the penalty in excess of five rupees which has been paid in respect of such instrument, or

Collector's power to refund penalty paid under section 35, 1st paragraph.

When such instrument has been impounded only because it has been written in contravention of section twelve, or section thirteen, he may refund the whole penalty so paid.

37. When the Collector impounds any instrument under section thirty-three, or receives any instrument sent to him under the second clause of section thirty-five, he shall adopt the following procedure:—

Collector's power to stamp instruments impounded.

(*a*.) If he is of opinion that such instrument is duly stamped, or is not chargeable with duty, he shall certify by endorsement thereon that it is duly stamped, or that it is not so chargeable (as the case may be), and shall, upon application made to him in this behalf, deliver such instrument to the person from whose possession it came into the hands of the officer impounding it, or as such person may direct.

(*b*.) If the Collector is of opinion that such instrument is chargeable with duty and is not duly stamped, he shall require the payment of the proper duty or the amount required to make up the same, together with a penalty of five rupees; or if ten times the amount of the proper duty or of the deficient portion thereof exceeds five rupees, then such penalty, not less than five rupees and not more than ten times the amount of such duty or portion, as he thinks fit:

Note.—The deficient duty and penalty may be levied from either party, the provisions of section 29 notwithstanding (Advocate-General's opinion enclosed in Government order No. 4346 of 4th December 1888).

Provided that, when such instrument has been impounded only because it has been written in contravention of section twelve or section thirteen, the Collector may, if he thinks fit, remit the whole penalty prescribed by this section.

Every certificate under clause (*a*) of this section shall, for the purposes of this Act, be conclusive evidence of the matters stated therein.

Nothing in this section applies to an instrument chargeable with a duty of one anna only, or to a bill of exchange or promissory note.

Instruments unduly stamped by accident.

38. If an instrument chargeable with duty, and which is not duly stamped, is produced by any person of his own motion before the Collector within one year from the date of its execution or first execution, and such person brings to the notice of the Collector the fact that such instrument is not duly stamped, and offers to pay to the Collector the amount of the proper duty, or the amount required to make up the same, and the Collector is satisfied that the omission to duly stamp such instrument has been occasioned by accident, mistake or urgent necessity, he may, instead of proceeding under sections thirty-three and thirty-seven, receive such amount and proceed as next hereinafter prescribed.

Nothing in this section applies to an instrument chargeable with a duty of one anna only, or to a bill of exchange or promissory note.

Endorsement of instruments on which duty has been paid under section 34, 37 or 38.

39. When the duty and penalty (if any) leviable in respect of any instrument have been paid under section thirty-four, section thirty-seven or section thirty-eight, the person admitting such instrument in evidence, or the Collector (as the case may be), shall certify by endorsement thereon that the proper duty or (as the case may be) the proper duty and penalty (stating the amount of each) have been levied in respect thereof and the name and residence of the person paying them.

Every instrument so endorsed shall thereupon be admissible in evidence and may be registered and acted upon and authenticated as if it had been duly stamped, and shall be delivered on his application in this behalf to the person from whose possession it came into the hands of the officer impounding it, or as such person may direct:

Provided that no instrument which has been admitted in evidence upon payment of duty and a penalty under section thirty-four shall be so delivered before the expiration of one month from the date of such impounding, or if the Collector has certified that its further detention is necessary and has not cancelled such certificate:

Provided also that nothing in this section shall affect the Code* of Civil Procedure, section one hundred and forty-four, clause three.

Prosecution for offence against stamp law.

40. The payment of a penalty under this chapter in respect of an instrument shall not bar the prosecution of any person who appears to have committed an offence against the stamp law in respect of such instrument:

Proviso.

But no such prosecution shall be instituted in the case of any instrument in respect of which such a penalty has been paid, unless it appears to the Collector that the offence was committed with an intention of evading payment of the proper duty.

N.B.—It is not competent to a Collector to make a prosecution under section sixty-one depend upon whether his order under section thirty-seven (*b*) had been obeyed or not (Government order No. 4346 of 4th December 1888).

* Same section of Act XIV of 1882.

Persons paying duty or penalty may recover same in certain cases.

41. When any duty or penalty has been paid, under section thirty-four, section thirty-seven or section thirty-eight, by any person in respect of an instrument, and by agreement, or under the provisions of section twenty-nine or any other enactment in force at the time such instrument was executed, some other person was bound to bear the expense of providing the proper stamp for such instrument, the first-mentioned person shall be entitled to recover from such other person the amount of the duty or penalty so paid; and for the purpose of such recovery any certificate granted in respect of such instrument under section thirty-nine shall be conclusive evidence of the matters therein certified.

Remission of penalty paid under section 34 or 37.

42. When any penalty is paid under section thirty-four or thirty-seven, the Chief Controlling Revenue Authority may, upon application in writing made within one year from the date of the payment, refund such penalty wholly or in part.

N.B.—The Board have no power to refund excess stamp duty wrongly paid—Board's Proceedings 19th May 1888, No. 302.

Non-liability for loss of instruments sent under section 35.

43. If any instrument sent to a Collector under the second paragraph of section thirty-five be lost, destroyed or damaged during transmission, the person sending the same shall not be liable for such loss, destruction or damage.

Copy may be made of instruments so sent.

When any instrument is about to be so sent, the person from whose possession it came into the hands of the person impounding the same may require a copy thereof to be made at the expense of such first-mentioned person and authenticated by the person impounding such instrument.

Power of payee to stamp bills, notes and cheques received by him unstamped.

44. When any bill of exchange or promissory note chargeable with the duty of one anna, or any cheque, is presented for payment unstamped, the person to whom it is so presented may affix thereto the necessary adhesive stamp, and upon cancelling the same in manner hereinbefore provided may pay the sum payable upon such bill, note or cheque, and may charge the duty against the person who ought to have paid the same, or deduct it from the sum payable as aforesaid, and such bill, note or cheque shall, so far as respects the duty, be deemed good and valid.

But nothing herein contained shall relieve any person from any penalty he may have incurred in relation to such bill, note or cheque.

CHAPTER V.

REFERENCE AND REVISION.

Procedure where Collector feels doubt as to duty chargeable.

45. If any Collector acting under section thirty, section thirty-seven or section thirty-eight feels doubt as to the amount of duty with which any instrument is chargeable, he may draw up a statement of the case, and refer it, with his own opinion thereon,

Revision of certain decisions of Courts regarding the sufficiency of stamps.

50. When any Court in the exercise of civil or revenue jurisdiction makes any order admitting any instrument in evidence as duly stamped or as not requiring a stamp, or upon payment of duty and a penalty under section thirty-four, the Court to which appeals lie from, or references are made by, such first-mentioned Court may, of its own motion or on the application of the Collector, take such order into consideration; and if it is of opinion that such instrument should not have been admitted in evidence without the payment of duty and penalty under section thirty-four, or without the payment of a higher duty and penalty than those paid, may record a declaration to that effect, and determine the amount of duty with which such instrument is chargeable, and may require any person in whose possession or power such instrument then is to produce the same, and may impound the same when produced.

When any declaration has been recorded under this section, the Court recording the same shall send a copy thereof to the Collector and, where the instrument to which it relates has been impounded or is otherwise in the possession of such Court, shall also send him such instrument; and thereupon the Collector may, notwithstanding anything contained in the order admitting such instrument in evidence, or in any certificate granted under section thirty-nine, or in section forty, prosecute any person for any offence against the stamp-law which the Collector considers him to have committed in respect of such instrument:

Provided that no such prosecution shall be instituted where the amount (including duty and penalty), which according to the determination of such Court was payable in respect of the instrument under section thirty-four, is paid to the Collector, unless he thinks that the offence was committed with an intention of evading payment of the proper duty:

Provided also that, except for the purposes of such prosecution, no declaration made under this section shall affect the validity of any order admitting any instrument in evidence, or of any certificate granted under section thirty-nine.

CHAPTER VI.

ALLOWANCES FOR SPOILED STAMPS AND STAMPS NO LONGER REQUIRED.

Allowance for spoiled stamps.

51. Subject to such rules as may be made by the Governor-General in Council as to the evidence which the Collector may require, allowance shall be made by the Collector for impressed stamps spoiled in the cases hereinafter mentioned, namely:—

(*a*.) The stamp on any paper inadvertently and undesignedly spoiled, obliterated or by any means rendered unfit for the purpose intended, before any instrument written thereon is executed by any person:

(*b.*) The stamp used or intended to be used for any bill of exchange, cheque or promissory note, signed by or on behalf of the drawer or intended drawer, but not delivered out of his hands to the payee or intended payee, or any person on his behalf, or deposited with any person as a security for the payment of money, or in any way negotiated, issued or put in circulation, or made use of in any other manner, and which, being a bill of exchange or cheque, has not been accepted by the drawee, and provided that the paper on which any such stamp is impressed does not bear any signature intended as or for the acceptance of any bill of exchange or cheque to be afterwards written thereon:

(*c.*) The stamp used or intended to be used for any bill of exchange, cheque or promissory note signed by, or on behalf of, the drawer thereof, but which from any omission or error has been spoiled or rendered useless, although the same, being a bill of exchange or cheque, may have been presented for acceptance or accepted or endorsed, or, being a promissory note, may have been delivered to the payee provided that another completed and duly stamped bill of exchange cheque or promissory note is produced identical in every particular except in the correction of such omission or error as aforesaid, with the spoiled bill, cheque or note:

(*d.*) The stamp used for any of the following instruments, that is to say—

(1) an instrument executed by any party thereto, but afterwards found by a competent Court to be absolutely void in law from the beginning:

(2) an instrument executed by any person, but afterwards found unfit, by reason of any error or mistake therein, for the purpose originally intended:

(3) an instrument executed by any party thereto, but which, by reason of the death of any person, by whom it is necessary that it should be executed, without having executed the same, or of the refusal of any such person to execute the same, or to advance any money intended to be thereby secured, cannot be completed so as to effect the intended transaction in the form proposed:

(4) an instrument executed by any party thereto which, for want of the execution thereof by some material party, and his inability or refusal to sign the same, is in fact incomplete and insufficient for the purpose for which it was intended:

(5) an instrument executed by any party thereto which, by reason of the refusal of any person to act under the same, or by the refusal or non-acceptance of any office thereby granted, totally fails of the intended purpose:

(6) an instrument executed by any party thereto which becomes useless in consequence of the transaction intended to be thereby effected being effected by some other instruments duly stamped:

(7) an instrument executed by any party thereto which is inadvertently and undesignedly spoiled, and in lieu whereof another instrument made between the same parties and for the same purpose is executed and duly stamped:

Provided that, in the case of an executed instrument—

(a) such instrument is given up to be cancelled:

(b) the application for relief is made within six months after the date of the instrument or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed, except where from unavoidable circumstances any instrument for which another instrument has been substituted cannot be given up to be cancelled within the aforesaid period, and in that case within six months after the date or execution of the substituted instrument, and except where the spoiled instrument has been sent out of British India, and in that case within six months after it has been received back in British India:

Provided also that, in the case of stamped paper not having any executed instrument written thereon, the application for relief is made within six months after the stamp has been spoiled as aforesaid.

Allowance for misused stamps.

52. When any person has inadvertently used, for an instrument chargeable with duty, a stamp of a description other than that prescribed for such instrument by the rules made under this Act, or a stamp of greater value than was necessary, or has inadvertently used any stamp for an instrument not chargeable with any duty, or when any stamp used for an instrument has been inadvertently rendered useless under section fourteen owing to such instrument having been written in contravention of the provisions of section twelve, the Collector may, on application made within six months after the date of the instrument or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed, and upon the instrument, if chargeable with duty, being re-stamped with the proper duty, cancel and allow as spoiled the stamp so misued or rendered useless.

Allowance under sections 51 and 52 how to be made.

53. In any case in which allowance is made for spoiled or misused stamps, the Collector may give in lieu thereof (a) other stamps of the same description and value, or, (b) if required, and he thinks fit, stamps of any other description to the same amount in value, or, (c) at his discretion, the same value in money, deducting one anna for each rupee or fraction of a rupee.

Allowance for stamps not required for use.

54. When any person is possessed of a stamp which has not been spoiled or rendered unfit or useless for the purpose intended, but for which he has no immediate use, the Collector shall repay to such person the value of such stamp in money, deducting one anna for each rupee or portion of a rupee, upon such person delivering up the same to be cancelled, and proving to the Collector's satisfaction that it was purchased by such person with a *bonâ fide* intention to use it, and that he has paid

the full price thereof, and that it was so purchased within the period of six months next preceding the date on which it is so delivered.

Note.—When more stamps than one are presented for refund of value under this section, the deduction of one anna in the rupee should be made on the aggregate value of the stamps, and not on each stamp separately. (Board's Circular Order No. 6 of September 1887.)

CHAPTER VII.

SUPPLEMENTAL PROVISIONS.

Powers to make rules relating to sale of stamps.

55. The Local Government, subject to the control of the Governor-General in Council, may make rules consistent herewith for regulating the supply and sale of stamps and stamped papers, the persons by whom alone such sale is to be conducted, and the duties and remuneration of such persons.

Power to make rules generally to carry out Act.

56. The Governor-General in Council may make rules consistent herewith to carry out generally the purposes of this Act.

Certain powers exerciseable from time to time.

57. All powers to make appointments, rules and orders conferred by this Act may be exercised from time to time as occasion requires.

Publication of rules

All rules made under this Act, other than rules made under section fifty-five, shall be published in the *Gazette of India*, and all rules made under section fifty-five shall be published in the local Gazette. All rules published as required by this section shall, upon such publication, have the force of law.

Obligation to give receipt in certain cases.

58. Any person receiving any money exceeding twenty rupees in amount, or any bill of exchange, cheque or promissory note for an amount exceeding twenty rupees, or receiving in satisfaction of a debt any moveable property exceeding twenty rupees in value, shall, on demand by the person paying or delivering such money, bill, cheque, note or property, give a duly stamped receipt for the same.

Saving as to court-fees.

59. Nothing herein contained shall be deemed to affect the duties chargeable under any enactment for the time being in force relating to court-fees.

Act to be translated, indexed and sold cheaply.

60. Every Local Government shall cause this Act to be carefully translated into the principal vernacular languages of the territories administered by it. A full alphabetical index shall be added to every such translation, and the translation and index shall be printed and sold to the public at a price not exceeding four annas per copy.

CHAPTER VIII.

CRIMINAL OFFENCES AND PROCEDURE.

Penalty for executing, &c., instrument not duly stamped.

61. Any person drawing, making, issuing, endorsing or transferring, or signing otherwise than as a witness, or presenting for acceptance or payment, or accepting paying or receiving payment of, or in any

manner negotiating, any bill of exchange, cheque or promissory note without the same being duly stamped,

any person executing or signing otherwise than as a witness any other instrument chargeable with duty without the same being duly stamped,

and any person voting or attempting to vote under any proxy not duly stamped,

shall for every such offence be punished with fine which may extend to five hundred rupees:

Provided that, when any penalty has been paid in respect of any instrument under section thirty-four, section thirty-seven or section fifty, the amount of such penalty shall be allowed in reduction of the fine (if any) subsequently imposed under this section in respect of the same instrument upon the person who paid such penalty.

See note under section 40.

Penalty for failure to cancel adhesive stamp.

62. Any person required by section eleven to cancel an adhesive stamp, and failing to cancel such stamp in manner prescribed by that section, shall be punished with fine which may extend to one hundred rupees.

Penalty for omission to comply with provisions of section 27.

63. Any person who, with intent to defraud the Government of any duty,

(*a*) executes any instrument in which all the facts and circumstances required by section twenty-seven to be set forth in such instrument are not fully and truly set forth, or

(*b*) being employed or concerned in or about the preparation of any instrument, neglects or omits, fully and truly to set forth therein all such facts and circumstances,

shall be punished with fine which may extend to five thousand rupees.

Penalty for refusal to give receipt and for devices to evade duty on receipts.

64. Any person who, being required under section fifty-eight to give a receipt, refuses or neglects to give the same, or who, with intent to defraud the Government of any duty, upon a payment of money or delivery of property exceeding twenty rupees in amount or value, gives a receipt for an amount or value not exceeding twenty rupees, or separates or divides the money or property paid or delivered, shall be punished with fine which may extend to one hundred rupees.

Penalty for not making out policy.

65. Every person who—

(*a*) receives, or takes credit for, any premium or consideration for any contract of insurance, and does not, within one month after receiving, or taking credit for, such premium or consideration, make out and execute a duly stamped policy of such insurance; or

(*b*) makes, executes or delivers out any policy which is not duly stamped, or pays or allows in account, or agrees to pay or allow in account, any money upon, or in respect of, any such policy,

Or making, &c., any policy not duly stamped.

shall be punished with fine which may extend to two hundred rupees.

Penalty for not drawing full number of bills or marine policies purporting to be in sets.

66. Any person drawing or executing a bill of exchange or a policy of marine insurance purporting to be drawn or executed in a set of two or more, and not at the same time drawing or executing on paper duly stamped the whole number of bills or policies of which such bill or policy purports the set to consist, shall be punished with fine which may extend to one thousand rupees.

Penalty for post-dating bills, &c.

67. Whoever, with intent to defraud the Government of duty, draws, makes or issues any bill of exchange or promissory note bearing a date subsequent to that on which such bill or note is actually drawn or made, and whoever, knowing that such bill or note has been so post-dated, endorses, transfers, presents for acceptance or payment, or accepts, pays or receives payment of, such bill or note, or in any manner negotiates the same,

For other devices to defraud the revenue.

and whoever, with the like intent, practises or is concerned in any act, contrivance or device not specially provided for by this Act or any other law for the time being in force,

shall be punished with fine which may extend to one thousand rupees.

Penalty for breach of rule relating to sale of stamps and for unauthorized sale.

68. Any person appointed to sell stamps who disobeys any rule made under section fifty-five, and any person not so appointed who sells or offers for sale any stamp, shall be punished with imprisonment for a term which may extend to six months or with fine which may extend to five hundred rupees, or with both.

NOTE.—The sale of stamps, even though purchased in good faith by private persons for their own use and no longer required, is absolutely prohibited. Board's Proceedings Nos. 372-73, dated 4th February 1888.

Institution and conduct of prosecutions.

69. No prosecution in respect of any offence punishable under this Act, or the General Stamp Act, 1869, or any Act thereby repealed, shall be instituted without the sanction of the Collector or such other officer as the Local Government generally, or the Collector specially, authorizes in that behalf.

The Chief Controlling Revenue Authority, or any officer authorized by it in this behalf, may stay any such prosecution or compound any such offence.

NOTE.—See Rule 18, Part I, section VII, page 116, of the Stamp Rules.

Jurisdiction of Magistrates.

70. No Magistrate other than a Presidency Magistrate and a Magistrate whose powers are not less than those of a Magistrate of the second class shall try any offence under this Act.

Place of trial.

71. Every such offence committed in respect of any instrument may be tried in any district or Presidency town in which such instrument is found, as well as in any district or Presidency town in which such offence might be tried under the law relating to criminal procedure for the time being in force.

Operation of other laws not barred

72. Nothing in this Act shall be deemed to prevent any person from being prosecuted under any other law for any act or omission which constitutes an offence against this Act, or the rules made under it:

Provided that no person shall be punished twice for the same offence.

SCHEDULE I.

STAMP-DUTY ON INSTRUMENTS.

(*See Section* 5.)

DESCRIPTION OF INSTRUMENT.		PROPER STAMP-DUTY.
1. **ACKNOWLEDGMENT** of a debt exceeding twenty rupees in amount or value, written or signed by or on behalf of a debtor in order to supply evidence of such debt in any book (other than a banker's pass-book) or on a separate piece of paper, when such book or paper is left in the creditor's possesion ...	... ...	One anna.
2. **ADMINISTRATION-BOND** **including a bond given under section* 256 *of the Indian Succession Act,* 1865, *section* 6 *of the Government Savings Banks Act,* 1873, *section* 78 *of the Probate and Administration Act,* 1881, *or section* 9 *or section* 10 *of the Succession Certificate Act,* 1889	... .	The same duty as a Security-Bond (No. 14).
ADOPTION-DEED	See *Instrument, No.* 38.	
3. **AFFIDAVIT** or declaration in writing on oath or affirmation made before a person authorized by law to administer an oath ...	... ...	One rupee.
See *Exemptions, Schedule II* (*No* 1).		
4. **AGREEMENT TO LEASE** ...	... ...	The same duty as a Lease (No. 39).
5. **AGREEMENT OR MEMORANDUM OF AN AGREEMENT** ...	(*a*). If relating to the sale of any Government security, share in a Company or Association or Bill of Exchange	One anna.
	(*b*). Whereby the owner or occupier of land in a village in the Bombay Presidency agrees to relinquish his rights therein to the Government, and to accept rights in other land in exchange for the rights so relinquished ...	Four annas.
	(*c*). If not otherwise provided for by this Act ...	Eight annas.
See *Exemptions, Schedule II* (*No.* 2).		

* Added by section 18 (3) of Act VI of 1889.

SCHEDULE I—*continued.*

STAMP-DUTY ON INSTRUMENTS—*continued.*

(*See Section* 5).

DESCRIPTION OF INSTRUMENT.		PROPER STAMP-DUTY.
6. APPOINTMNET, in execution of a power, whether of trustees or of property moveable or immoveable, where made by any writing not being a Will ...	... ...	Fifteen rupees.
7. APPRAISEMENT or valuation made otherwise than under an order of the Court in the course of a suit ...	... ...	The same duty as an Award (No. 10).
See *Exemptions, Schedule II* (*Nos* 3 & 4).		
APPRENTICESHIP-DEED	See *Instrument, No* 31.	
8. ARTICLES OF ASSOCIATION OF A COMPANY ...	... ...	Twenty-five rupees.
9. ARTICLES OF CLERKSHIP or contract whereby any person first becomes bound to serve as a clerk in order to his admission as an Attorney in any High Court	... ...	Two hundred and fifty rupees.
ASSIGNMENT ...	See *Conveyance, No.* 21, *and Transfer, No.* 60.	
AUTHORITY TO ADOPT ...	See *Instrument, No* 38.	
10. AWARD, that is to say, any decision in writing by an arbitrator or umpire on a reference made otherwise than by an order of the Court in the course of a suit ...	(*a*). Where the amount or value of the property to which the award relates as set forth in such award does not exceed Rs. 1,000	The same duty as a Bond (No. 13) for such amount.
	(*b*). In any other case	Five rupees.
See *Exemption, Schedule II* (*No.* 6).		

SCHEDULE I—*continued.*

STAMP-DUTY ON INSTRUMENTS—*continued.*

(*See Section* 5).

DESCRIPTION OF INSTRUMENT.		PROPER STAMP-DUTY.		
		If drawn singly.	If drawn in set of two, for each part of the set.	If drawn in set of three, for each part of the set.
		Rs. A. P	Rs. A. P.	Rs. A. P.
11. **BILL OF EXCHANGE OR PROMISSORY NOTE**, not being a cheque, bond, bank-note or currency-note	(*a.*) When payable on demand and the amount exceeds Rs. 20 ...	One anna.		
	(*b.*) When payable otherwise than on demand, but not more than one year after date or sight. Rs.			
	If the amount of the bill or note does not exceed 200	0 2 0	0 1 0	0 1 0
	If it exceeds 200 and does not exceed 400	0 4 0	0 2 0	0 2 0
	„ 400 600	0 6 0	0 3 0	0 2 0
	„ 600 1,000	0 10 0	0 5 0	0 4 0
	„ 1,000 1,200	0 12 0	0 6 0	0 4 0
	„ 1,200 1,600	1 0 0	0 8 0	0 6 0
	„ 1,600 2,500	1 8 0	0 12 0	0 8 0
	For every Rs. 2,500 or part thereof in excess of Rs. 2,500 up to Rs. 10,000.	1 8 0	0 12 0	0 8 0
	For every Rs. 5,000 or part thereof in excess of Rs. 10,000 up to Rs. 30,000 ..	3 0 0	1 8 0	1 0 0
	And for every Rs. 10,000 or part thereof in excess of Rs. 30,000	6 0 0	3 0 0	2 0 0
	(*c.*) When payable at more than one year after date or sight ...	The same duty as a Bond (No. 13) for the amount of such bill or note.		

SCHEDULE I—*continued.*

STAMP-DUTY ON INSTRUMENTS—*continued.*

(*See Section* 5.)

DESCRIPTION OF INSTRUMENT.			PROPER STAMP-DUTY.
12. BILL OF LADING			Four annas. If a Bill of Lading is drawn in parts, the proper stamp therefore must be borne by each one of the set.
See *Exemption, Schedule II* (*No.* 7).			
13. BOND (not otherwise provided for by this Act (**or by the court-fees Act*, 1870.)	When the amount or value secured does not exceed	Rs. 10	Two annas.
	When such amount or value exceeds Rs. 10, but does not exceed	50	Four annas.
See *Administration-Bond* (*No.* 2), *Customs-Bond* (*No.* 24) *Indemnity-Bond* (*No.* 28), *Security-Bond* (*No* 14).	When such amount or value exceeds Rs. 50, but does not exceed	100	Eight annas.
See *Exemptions, Schedule II* (*No.* 8).	and for every Rs. 100 or part thereof in excess of Rs. 100 up to ...	1,000	Eight annas.
	and for every Rs. 500 or part thereof in excess of	1,000	Two rupees eight annas.
14. BOND OR MORTGAGE-DEED executed by way of security for the due execution of an office, or to account for money received by virtue thereof	(*a.*) When the amount secured does not exceed ...	1,000	The same duty as a Bond (No. 13).
See *Exemptions, Schedule II* (*Nos.* 8 *and* 12).	(*b.*) In any other case .		Five rupees.
15. BOTTOMRY-BOND, that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage			The same duty as a Bond (No. 13).

* Added by section 18 (4) of Act VI of 1889.

SCHEDULE I—*continued.*

STAMP-DUTY ON INSTRUMENTS—*continued.*

(*See Section* 5).

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
16. **CERTIFICATE OF SALE** granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector, or other Revenue officer	The same duty as a Conveyance (No. 21) for a consideration equal to the amount of the purchase-money.* "*only*," 14-10-97.
17. **CERTIFICATE OR OTHER DOCUMENT** evidencing the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or of any Company or Association, or to become proprietor of shares, scrip or stock in or of any Company or Association	One anna.
18. **CHARTER-PARTY**, that is to say, any instrument (except an agreement for the hire of a tug-steamer) whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer	One rupee.
19. **CHEQUE**, for an amount exceeding twenty rupees	One anna.
20. **COMPOSITION DEED**, that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or	

* "Added by section 6 of Act VI of 1894."

14-10-97.

SCHEDULE I—*continued.*

STAMP-DUTY ON INSTRUMENTS—*continued.*

(*See Section* 5).

DESCRIPTION OF INSTRUMENT.		PROPER STAMP-DUTY.
whereby provision is made for the continuance of the debtor's business under the supervision of inspectors or under letters of license, for the benefit of his creditors		Ten rupees.
21. **CONVEYANCE**, not being a **TRANSFER** mentioned in No. 60	When the amount of the consideration for such conveyance as set forth therein does not exceed ... Rs. 50	Eight annas.
	When it exceeds Rs. 50, but does not exceed ... 100	One rupee.
See *Exemptions, Schedule II* (*Nos.* 5 *and* 17).	For every Rs. 100 or part thereof in excess of Rs. 100 up to 1,000	One rupee.
	and for every Rs. 500 or part thereof in excess of ... 1,000	Five rupees.
CO-PARTNERSHIP	See *Instrument No.* 32.	
22. **COPY OR EXTRACT**, certified to be a true copy or extract, by or by order of any public officer and not chargeable under the law for the time being in force relating to court-fees ...	(*a*). If the original was not chargeable with duty, or if the duty with which it was chargeable does not exceed one rupee ...	Eight annas.
	(*b*). In any other case ...	One rupee.
See *Exemptions, Schedule II* (*Nos.* 9 *and* 10).		
23. **COUNTERPART OR DUPLICATE** of any instrument chargeable with duty, and in respect of which the proper duty has been paid ...	(*a*). If the duty with which the original instrument is chargeable does not exceed one rupee ...	The same duty as is payable on the original.
	(*b*). In any other case .	One rupee.
24. **CUSTOMS-BOND**	.. ..	The same duty as a Security Bond (No. 14).

SCHEDULE I—*continued.*

STAMP-DUTY ON INSTRUMENTS—*continued.*

(*See Section* 5).

DESCRIPTION OF INSTRUMENT.		PROPER STAMP-DUTY.
25. **DECLARATION OF ANY TRUST** of or concerning any property, when made by any writing not being a Will ...	... ...	Fifteen rupees.
26. **DELIVERY-ORDER IN RESPECT OF GOODS,** that is to say, any instrument entitling any person therein named, or his assigns, or the holder thereof, to the delivery of any goods lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods, upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees ..	... ...	One anna.
DEPOSIT OF TITLE-DEEDS ...	See *Instrument No.* 29.	
DISSOLUTION OF PARTNERSHIP ...	See *Instrument No* 33.	
DUPLICATE ...	See *Counterpart No.* 23.	
27. **ENTRY AS AN ADVOCATE, VAKIL OR ATTORNEY ON THE ROLL OF ANY HIGH COURT** in exercise of powers conferred on such Court by letters patent* *or by the Legal Practitioners' Act,* 1884.	In the case of an Advocate or Vakil	Five hundred rupees.
	In the case of an Attorney ...	Two hundred and fifty rupees.

* Added by section 10 (1) of Act IX of 1884.

SCHEDULE I—*continued.*

STAMP-DUTY ON INSTRUMENTS—*continued.*

(*See Section* 5).

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
See *Exemption, Schedule II* (*No.* 11).	
EXCHANGE ... See *Instrument, No.* 35.	
EXTRACT .. See *Copy, No.* 22.	
FURTHER CHARGE ... See *Instrument, No.* 30.	
GIFT .. ... See *Instrument, No.* 36.	
28. **INDEMNITY-BOND**	The same duty as a Security-Bond (No. 14).
INSPECTORSHIP-DEED . See *Composition-deed, No.* 20.	
29. **INSTRUMENT EVIDENCING AN AGREEMENT TO SECURE THE REPAYMENT OF A LOAN** made upon the deposit of title-deeds or other valuable security, or upon the hypothecation of moveable property ... .. (*a*). When such loan is repayable more than three months, but not more than one year, from the date of such instrument	The same duty as a Bill of Exchange [No. 11 (*b*)] for the amount secured.
(*b*). When such loan is repayable not more than three months from the date of such instrument.	Half the duty payable on a Bill of Exchange [No. 11 (*b*)] for the amount secured.
30. **INSTRUMENT IMPOSING A FURTHER CHARGE ON MORTGAGED PROPERTY** ... (*a*). When the original mortgage is one of the description referred to in No. 44, clause (*a*), of this schedule.	The same duty as a Conveyance (No. 21) for a consideration equal to the amount secured by such instrument.
(*b*). When such mortgage is one of the description referred to in No. 44, clause (*b*), of this schedule.	The same duty as a Bond (No. 13) for the amount secured by such instrument.
31. **INSTRUMENT OF APPRENTICESHIP,** including every writing relating to the service or tuition of any apprentice, clerk or servant, placed with any master to learn any profession, trade or employment, except articles of clerkship (No. 9 of this schedule)	Five rupees.

SCHEDULE I—*continued.*

STAMP-DUTY ON INSTRUMENTS—*continued.*

(*See Section* 5.)

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
See *Exemption, Schedule II* [*No.* 12 (*c*)].	
32. INSTRUMENT OF CO-PARTNERSHIP	Ten rupees.
33. INSTRUMENT OF DISSOLUTION OF PARTNERSHIP	Five rupees.
34. INSTRUMENT OF DIVORCE, that is to say, any instrument by which any person effects the dissolution of his marriage	One rupee.
35. INSTRUMENT OF EXCHANGE of any property	The same duty as a Conveyance (No. 21) for a consideration equal to the value of the property of greater value as set forth in such instrument.
36. INSTRUMENT OF GIFT (OTHER THAN A SETTLEMENT OR WILL)	The same duty as a conveyance (No. 21) for a consideration equal to the value of the property as set forth in such instrument.
37. INSTRUMENT OF PARTITION	The same duty as a Bond (No. 13) for the amount of the value of the property divided as set forth in such instrument.
38. INSTRUMENT (OTHER THAN A WILL) CONFERRING OR PURPORTING TO CONFER AN AUTHORITY TO ADOPT	Ten rupees.
INSURANCE ... See *Policy No.* 49.	

SCHEDULE I—*continued.*

STAMP-DUTY ON INSTRUMENTS—*continued.*

(*See section* 5.)

DESCRIPTION OF INSTRUMENT.		PROPER STAMP-DUTY.
39. LEASE. See *Agreement to lease* (*No.* 4). See *Exemptions, Schedule II* (*No.* 13).	(*a*) Where by such lease the rent is fixed and no premium is paid or delivered and such lease purports to be for a term— of less than one year ...	The same duty as a Bond (No. 13) for the whole amount payable or deliverable under such lease.
	of not less than one year, but not more than three years ...	The same duty as a Bond (No. 13) for the average annual rent reserved.
	exceeding three years ...	The same duty as a conveyance (No. 21) for a consideration equal to the amount or value of the average annual rent reserved.
	(*b*) Where by such lease the rent is fixed and no premium is paid or delivered and such lease does not purport to be for any definite term ...	The same duty as a conveyance (No. 21) for a consideration equal to the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.
	(*c*) Where the lease is granted for a fine or premium, and where no rent is reserved	The same duty as a Conveyance (No. 21) for a consideration equal to the amount or value of such fine or premium as set forth in the lease.
	(*d*) Where the lease is granted for a fine or premium in addition to rent reserved	The same duty as a conveyance (No. 21) for a consideration equal to the amount or value of such fine or premium as set forth in the lease, in addition to the duty which would have been pay-

* "Added by section 2 of Act XIII of 1897."

"*including an under-lease or sub-lease,*" 14-10-97.

SCHEDULE I—*continued.*

STAMP-DUTY ON INSTRUMENTS—*continued.*

(*See Section* 5)

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
	able on such lease if no fine or premium had been paid or delivered : Provided that, when an agreement to lease is stamped with the *ad valorem* stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed eight annas.
40. LETTER OF ALLOTMENT OF SHARES in any Company, or proposed Company, or in respect of any loan to be raised by any Company or proposed Company	One anna.
41. LETTER OF CREDIT, that is to say, any instrument by which one person authorizes another to give credit to the person in whose favour it is drawn	One anna.
42. LETTER OF LICENSE, that is to say, any agreement between a debtor and his creditors that the latter shall, for a specified time suspend their claims and allow the debtor to carry on business at his own discretion	Ten rupees.
43. MEMORANDUM OF ASSOCIATION OF A COMPANY	Fifteen rupees.
44. MORTGAGE-DEED not provided for by No. 14, No. 15, No. 29 or No 55 of this schedule. (*a*) When at the time of execution possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given ..	The same duty as a Conveyance (No. 21) for a consideration equal to the amount secured by such deed.
See *Exemptions, Schedule II* (*No.* 12 *and No.* 14 (*b*)).	

✗ "Company" does not include "Society" registered under Act XXI of 1860, and the memorandum of association of any such Society does not require to be stamped. (Government of India order No. 3518, dated 22nd July 1890.) 12-8-90.

SCHEDULE I—*continued.*

STAMP-DUTY ON INSTRUMENTS—*continued.*

(*See Section* 5.)

DESCRIPTION OF INSTRUMENT.		PROPER STAMP-DUTY.
44. MORTGAGE-DEED not provided for by No. 14, No. 15, No. 29 or No. 55 of this schedule—*contd.*	(*b*) When at the time of execution possession is not given or agreed to be given as aforesaid ...	The same duty as a Bond (No. 13) for the amount secured by such deed.
See *Exemptions, Schedule II* (*No.* 12 *and No.* 14 (*b*)).		*N.B.*—Stamp duty on any instrument by which fresh debt is incurred and fresh property mortgaged to secure the old and the new debt, should be calculated on the whole amount of such debts. Board's Orders No. 233B, dated 2nd May 1884, to Presidency Commissioner.
45. NOTARIAL ACT, that is to say, any instrument, endorsement, note, attestation, certificate or entry made or signed by a Notary Public in the execution of the duties of his office or by any other person lawfully acting as a Notary Public ...	... ...	One rupee.
46. NOTE OR MEMORANDUM sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal of any goods, stock or marketable security exceeding in value twenty rupees	... ...	One anna.
47. NOTE OF PROTEST BY THE MASTER OF A SHIP ...	... ...	Eight annas.
PARTITION ...	See *Instrument, No.* 37.	
PARTNERSHIP	See *Instrument, Nos.* 32 *and* 33.	

N.B.—An instrument evidencing an ordinary pawn transaction when relating to moveable property on which a sum of more than Rs. 20 is borrowed, should be stamped as a mortgage deed under the above article. (*Order of the Government of India, No.* 5232, *dated* 5*th November* 1890.) 12-11-90.

Description of Instrument.	Proper Stamp-duty.
†	Rs. a. p.
49.—POLICY OF INSURANCE.	
(a) *In the case of sea-insurance—*	
(1) *For or upon any voyage—*	
(i) *where the premium or consideration does not exceed the rate of two annas or one-eighth per centum of the amount insured by the policy* ...	0 1 0
(ii) *in any other case, in respect of every full sum of one thousand rupees, and also any fractional part of one thousand rupees insured by the policy*	0 2 0
(2) *for time—*	
(iii) *in respect of every full sum of one thousand rupees, and also any fractional part of one thousand rupees insured by the policy—*	
where the insurance shall be made for any time not exceeding six months	0 2 0
where the insurance shall be made for any time exceeding six months and not exceeding twelve months ...	0 4 0

14-10-97.

SCHEDULE I—*continued.*

STAMP-DUTY ON INSTRUMENTS—*continued.*

(*See Section* 5.)

DESCRIPTION OF INSTRUMENT.		PROPER STAMP DUTY.	
		If drawn singly.	*If drawn in duplicate, for each part.*
		Rs. a. p.	*Rs. a. p.*
48. *Repealed by section 2 of Act V of* 1888.			
*49. *Policy of Insurance*	(*a*) *In the case of sea-insurance—*		
	Rs.		
	When the amount insured does not exceed ... 1,000	0 4 0	0 2 0
	And for every further sum of Rs. 1,000 *or part thereof in excess of* 1,000	0 4 0	0 2 0
See Exemption, Schedule II [No. 14 (*a*)].	(*b*) *In the case of fire-insurance—*		
	i. In respect of an original policy for a month or any shorter term—		
	Rs.	*Rs. a. p.*	
	When the amount insured does not exceed ... 1,000	0 2 0	
	And for every further sum of Rs. 1,000 *or part thereof in excess of* ... 1,000	0 2 0	

* Substituted by section 2 of Act I of 1888.

† " Substituted by section 3 of Act VI of 1894.

SCHEDULE I—*continued.*

STAMP-DUTY ON INSTRUMENTS—*continued.*

(*See Section 5.*)

DESCRIPTION OF INSTRUMENT.		PROPER STAMP-DUTY.
		Rs. a. p.
49. *Policy of Insurance* —continued.	*ii. In respect of an original policy for more than one month, but not more than three months—*	
	Rs.	
	When the amount insured does not exceed 1,000	0 3 0
	And for every further sum of Rs. 1,000 *or part thereof in excess of* ... 1,000	0 3 0
	iii. In respect of an original policy for more than three months, but not more than six months—	
	Rs.	
	When the amount insured does not exceed .. 1,000	0 4 0
	And for every further sum of Rs. 1,000 *or part thereof in excess of* ... 1,000	0 4 0
	iv. In respect of an original policy for a longer term than six months—	
	Rs.	
	When the amount insured does not exceed ... 1,000	0 6 0
	And for every further sum of Rs. 1,000 *or part thereof in excess of* ... 1,000	0 6 0

* "*except such a reassurance as is described in division (d) of this article—.*" 14-10-97.

	Description of instrument.	*Proper Stamp-duty.*
	1	*2*
		Rs. a. p.
49. POLICY OF INSURANCE—concld.	(*d*) *In the case of a re-insurance, by an Insurance Company which has granted a policy of sea-insurance or a policy of insurance against loss by fire, with another Company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby*	*1 0 0*

14-10-97.

* " Added by section 4 of Act VI of 1894."

14-10-97.

SCHEDULE I—*continued.*

STAMP-DUTY ON INSTRUMENTS—*continued.*

(*See Section* 5)

DESCRIPTION OF INSTRUMENT.		PROPER STAMP-DUTY.	
49. *Policy of Insurance* —concluded.	*v. In respect of renewing, for the purpose of keeping in force, a policy which has been granted for six months or any shorter term and in respect of which, and of the previous renewal whereof (if any), there has not already been paid the duty which would have been chargeable if the policy had originally been granted for a longer term than six months.*	*The same duty as would be payable in respect of an original policy for the amount and term to which the renewal extends ; or* *the excess of the duty which would have been chargeable if the policy had originally been granted for a longer term than six months, over the duty already paid in respect of the policy, and of the previous renewal thereof (if any) ;* *whichever is the smaller sum.*	
		If drawn singly.	*If drawn in duplicate for each part.*
	(*c*) *In the case of any other insurance—*	*Rs. a. p.*	*Rs. a. p.*
	Rs.		
	When the amount insured does not exceed ... 1,000	0 6 0	0 3 0
	And for every further sum of Rs. 1,000 *or part thereof in excess of* ... 1,000	0 6 0	0 3 0

SCHEDULE I—*continued*

STAMP-DUTY ON INSTRUMENTS—*continued.*

(*See Section* 5.)

DESCRIPTION OF INSTRUMENT.		PROPER STAMP-DUTY.
50. POWER-OF-ATTORNEY, not being a proxy chargeable under No. 51.	(*a*). When executed for the sole purpose of procuring the presentation of one or more documents for registration in relation to a single transaction ..	Eight annas.
	(*b*) When authorising one person or more to act in a *single transaction other than that mentioned in (*a*) ...	One rupee.
	(*c*). When authorizing not more than five persons to act jointly and severally in more than one transaction or generally	Five rupees.
	(*d*). When authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally ...	Ten rupees.
	(*e*). In any other case ...	One rupee for each person authorized.
Explanation.—For the purpose of this number more persons than one when belonging to the same firm shall be deemed to be one person.		
PROMISSORY NOTE ... See *Bill of Exchange, No.* 11.		
PROTEST, that is to say, any declaration in writing made by a Notary Public, or other person lawfully acting as such, attesting the dishonour of a bill of exchange or promissory note ... See *Notarial Act, No.* 45.		

* The execution of a deed of sale and the presentation thereof for registration is one tansaction. (Board's Circular Order No. 7 of September 1887.)

SCHEDULE I—*continued.*

STAMP-DUTY ON INSTRUMENTS—*continued.*

(*See Section* 5.)

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
PROTEST BY THE MASTER OF A SHIP, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against charterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such ... See *Notarial Act, No.* 45.	
51. **PROXY** empowering any person to vote at any one meeting of— (*a.*) Members of a Company whose stock or funds is or are divided into shares and transferable: (*b.*) Municipal Commissioners: (*c.*) Proprietors, Members, or Contributors to the funds of any Institution	One anna.
52. **RECEIPT FOR ANY MONEY OR OTHER PROPERTY THE AMOUNT OR VALUE OF WHICH EXCEEDS TWENTY RUPEES** ... See *Exemptions, Schedule II* (*No.* 15).	One anna.

SCHEDULE I—*continued.*

STAMP-DUTY ON INSTRUMENTS—*continued.*

(*See section* 5.)

DESCRIPTION OF INSTRUMENT.		PROPER STAMP-DUTY.
53. **RECONVEYANCE OF MORTGAGED PROPERTY** ...	(*a.*) If the consideration for which the property was mortgaged does not exceed ... Rs. 1,000	The same duty as a Conveyance (No. 21) for the amount of consideration as set forth in the reconveyance.
	(*b.*) In any other case ..	Ten rupees.
54. **RELEASE,** that is to say, any instrument whereby a person renounces a claim upon another person or against any specified property ...	(*a.*) If the amount or value of the claim does not exceed ... 1,000	The same duty as a Bond (No. 13) for such amount or value as set forth in the release.
	(*b.*) In any other case ...	Five rupees.
55. **RESPONDENTIA-BOND,** that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination ...	... ...	The same duty as a Bond (No. 13).
56. **REVOCATION OF ANY TRUST** of or concerning any property by any instrument other than a Will ...	... ...	Ten rupees.
57. **SETTLEMENT**	... ...	The same duty as a Bond (No. 13) for a sum equal to the amount or value of the property settled as set forth in such settlement.
58. **SHIPPING-ORDER** for or relating to the conveyance of goods on board of any vessel	... ...	One anna.
SPECIFICATION See *Petition, No.* 48.		

"*60A. TRANSFER OF LEASE by way of assignment and not by way of under-lease.*	*The same duty as a Conveyance (No. 21).*"

14-10-97.

SCHEDULE I—*concluded.*

STAMP-DUTY ON INSTRUMENTS—*concluded.*

(*See Section* 5.)

DESCRIPTION OF INSTRUMENT.		PROPER STAMP-DUTY.
59. SURRENDER OF LEASE ... See *Exemption Schedule II* (*No.* 16).	(*a.*) When the duty with which the lease is chargeable does not exceed five rupees ...	The duty with which such lease is chargeable.
	(*b.*) In any other case ...	Five rupees.
60. TRANSFER ... See *Exemptions, Schedule II* (*No.* 17).	(*a.*) Of shares in a Company or Association ...	One-quarter of the duty payable on a conveyance (No. 21).
	(*b.*) Of any interest secured by a Bond, Lease, Mortgage-deed or Policy of Insurance—	
	1. If the duty on such Bond, Lease, Mortgage deed or Policy does not exceed five rupees ...	The duty with which such Bond, Lease, Mortgage-deed or Policy of Insurance is chargeable.
	2. In any other case ...	Five rupees.
	(*c.*) Of any property under the Administrator General's Act, 1874, section 31 ...	Ten rupees.
	(*d*) Of any trust-property from one trustee to another trustee without consideration ...	Five rupees.
TRUST ... ... See *Declaration, No* 25. *Revocation, No.* 56.		
VALUATION .. See *Appraisement No.* 7.		
61. WARRANT FOR GOODS, that is to say, any instrument evidencing the title of any person therein named, or his assigns or the holders thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be		Four annas.

k

* "Added by section 3 of Act XIII of 1897."

SCHEDULE II.

INSTRUMENTS EXEMPTED FROM STAMP-DUTY.

1. Affidavit or declaration in writing when made—
   (*a*) as a condition of enlistment under the Indian Articles of War;
   (*b*) for the immediate purpose of being filed or used in any Court or before the officer of any Court; or
   (*c*) for the sole purpose of enabling any person to receive any pension or charitable allowance.

2 Agreement or memorandum of agreement—
   (*a*) for or relating to the sale of goods or merchandize exclusively, not being a note or memorandum chargeable under No. 46 of schedule I;
   (*b*) for service in British Burma under the Chief Commissioner of that Province entered into between Natives of India emigrating to British Burma and the Superintendent of State Emigration or other Government officer acting as representative of the said Chief Commissioner;
   (*c*) made by raiyats for the cultivation of the poppy for Government;
   (*d*) made in the form of tenders to the Government of India for or relating to any loan;
   (*e*) made regarding the occupancy of land denoted by a survey number and the payment of revenue therefor, under Bombay Act I of 1865;
   (*f*) made under the European Vagrancy Act, 1874, section 17.

3. Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.

4. Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.

5. Assignment of copyright by entry made under Act No. XX of 1847, section 5.

6. Award under Bombay Act VI of 1873, section 81, or Bombay Act III of 1874, section 18.

7. Bill of lading, when the goods therein described are received at a place within the limits of any port as defined under the Indian Ports Act, 1875, and are to be delivered at another place within the limits of the same port.

8. Bond when executed by—
   (*a*) the sureties of middlemen (lambardars or khattadars) taking advances for the cultivation of the poppy for Government;
   (*b*) headmen nominated under rules framed in accordance with Bengal Act III of 1876 (the Bengal Irrigation Act), section 99, for the due performance of their duties under that Act;
   (*c*) any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital, or any other object of public utility, shall not be less than a specified sum per mensem.

9. Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.

10. Copy of registration of emigrants furnished under section 27 or section 29 of the Indian Emigration Act, 1871.

11. Entry—
   (*a*) of an advocate, vakil or attorney on the roll of any High Court when he has previously been enrolled in a High Court, **** (*Repealed by section* 10 (2) *of Act IX of* 1884);
   (*b*) on the roll of any High Court, as an attorney of an articled clerk bound as such before this Act comes into force.

SCHEDULE II—*continued.*

INSTRUMENTS EXEMPTED FROM STAMP-DUTY—*continued.*

12. Instruments—

(*a*) executed by persons taking advances under the Land Improvement Act, 1871, or by their sureties, as security for the repayment of such advances;

(*b*) executed by officers of Government or their sureties to secure the due execution of an office, or the due accounting for money received by virtue thereof;

(*c*) of apprenticeship executed by a Magistrate under Act XIX of 1850, or by which a person is apprenticed by or at the charge of any public charity.

13. Leases and Counterparts—

(*a*) Leases of fisheries granted under the Burma Fisheries Act, 1875;

*(*b*) Lease, executed in the case of a cultivator without the payment or delivery of any fine or premium, when a definite term is expressed, and such term does not exceed one year, or when the annual rent reserved does not exceed one hundred rupees;

(*c*) Counterpart of any lease granted to a cultivator.

14. Letter—

(*a*) of cover or engagement to issue a policy of insurance:

Provided that, unless such letter or engagement bear the stamp prescribed by this Act for such policy, nothing shall be claimable thereunder, nor shall it be available for any purpose except to compel the delivery of the policy therein mentioned;

(*b*) of hypothecation accompanying a bill of exchange.

15. Receipt—

(*a*) endorsed on or contained in any instrument duly stamped, or exempted under this schedule, No. 18, acknowledging the receipt of the consideration-money therein expressed, or the receipt of any principal-money, interest or annuity or other periodical payment thereby secured;

(*b*) for any payment of money without consideration;

†(*c*) for any payment of rent by a cultivator on account of land assessed to Government revenue, or (in the Presidencies of Fort St. George and Bombay) of inâm lands;

(*d*) for pay by non-commissioned officers or soldiers of Her Majesty's Army, or Her Majesty's Indian Army, when serving in such capacity;

(*e*) for pensions or allowances by persons receiving such pensions or allowances in respect of their service as such non-commissioned officers or soldiers, and not serving the Government in any other capacity;

(*f*) given by holders of family-certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non-commissioned officer or soldier of either of the said Armies, and serving in such capacity;

(*g*) given by a headman or lambardar for land revenue or taxes collected by him;

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* This should be read as follows :—

A lease executed in the case of a cultivator without the payment or delivery of any fine or premium, is exempt from stamp duty—

1*st.*—When a definite term is expressed, and such term does not exceed one year; or

2*ndly.*—When the annual rent reserved does not exceed one hundred rupees. (Board's circular order No. 6 of March 1887).

† This exemption includes all receipts given not only by Government to cultivators holding lands direct from Government, but by the holders of revenue paying lands to their own ryots—Board's Proceedings, 6th April 1889, Nos. 442-43.

SCHEDULE II—*concluded.*

INSTRUMENTS EXEMPTED FROM STAMP-DUTY—*concluded.*

(*k*) given for money or securities for money deposited in the hands of any banker, to be accounted for:

Provided the same be not expressed to be received of, or by the hands of, any other than the person to whom the same is to be accounted for:

Provided also, that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of allotment of a share, or in respect of a call upon any scrip or share of or in any Company or Association, or proposed or intended Company or Association.

16. Surrender of lease when such lease is exempted from duty.

17. Transfers by endorsement—
   (*a*) of a bill of exchange, cheque or promissory note;
   (*b*) of a bill of lading;
   (*c*) of a policy of insurance;
   (*d*) of mortgages of rates and taxes authorised by any Act for the time being in force in British India;
   (*e*) of securities of the Government of India;
   (*f*) of a warrant for goods (No. 61 of schedule I).

General Exemption.

18. Any instrument executed by, or on behalf of, or in favour of, Government in cases where, but for this exemption, the Government would be liable to pay the duty chargeable in respect of such instrument.

SCHEDULE III.

ACTS REPEALED.

Number and year.	Subject or short title.	Extent of repeal.
XX of 1847 ...	Copyright ...	In section five, the words "without being subject to any stamp or duty."
X of 1866 ...	The Indian Companies Act.	In section eleven, the words "shall bear the same stamp as if it were a deed, and" In section sixteen, the words "they shall bear the same stamp as if they were contained in a deed."
XVIII of 1869 ...	The General Stamp Act	The whole.
VII of 1871 ...	The Indian Emigration Act.	In sections twenty-seven and twenty-nine, the words "which shall not require a stamp."
XIX of 1873 ...	The North-Western Provinces Land Revenue Act, 1873.	In section one hundred and eighty-three, the words "stamped or"
II of 1874 ...	The Administrator-General's Act.	In section thirty-one, the words "bearing a stamp of ten rupees and"
IX of 1874 ...	The European Vagrancy Act.	In section seventeen the words "may be on unstamped paper and"
XV of 1876 ...	Bombay Municipal Debentures.	In section two, the words "and no such indorsement shall be chargeable with any stamp-duty."

Notification No. 2170, *dated* 22*nd May* 1891.—In exercise of the powers conferred by sections nine, fifteen, seventeen, thirty-two, fifty-one, and fifty-six of the Indian Stamp Act, 1879, the Governor-General in Council is pleased to make the following rules in supersession of the rules promulgated by Notifications—

No.	1288,	dated the	3rd March 1882.
,,	2955	,,	1st December 1882.
,,	1444	,,	16th March 1883.
,,	3515	,,	16th October 1885.
,,	434	,,	28th January 1886.
,,	590	,,	5th May 1886.
,,	1611	,,	25th June 1886.
,,	2727	,,	24th August 1886.
,,	5700	,,	26th October 1887.
,,	1662	,,	14th November 1890.
,,	5881	,,	19th December 1890.

CHAPTER I.—*Preliminary.*

Rules when to come in force.

1. These rules shall come into force throughout British India on the date of this Notification.

the above, I am directed to communicate the following observations and orders of the Lieutenant-Governor.

2. From rules 6, 7, and 8, Section III, Part I, pages 60-61 of the Wards' Manual, 1897, it is observed that Managers of wards' estates have to submit *monthly* returns in respect of estates in which the collections are in considerable arrears; but the Collectors can dispense with them when the collections improve. It is understood that these returns are not submitted to the Commissioner. There is, however, a quarterly return, XXI, which is submitted to the Commissioner; but it is open to him, when in any special case he thinks that an estate is well managed and the arrears are small, to change this Return into a half-yearly one instead. The quarterly return is not to be submitted to the Board unless specially called for. The Lieutenant-Governor desires that these returns to Collectors and Commissioners should no longer be optional, but compulsory.

THE HON'BLE MR. W. B. OLDHAM, C.I.E.

No. 20.

THE attention of Revenue officers is drawn to the following Government notifications:—

GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

Calcutta, the 17th February 1899.

No. 785-S.R.—In exercise of the powers conferred by section 9, clause (*a*), of the Indian Stamp Act, 1899 (II of 1899), the Governor-General in Council is pleased to reduce, to the extent set forth in each case, the duties chargeable under the said Act in respect of the instruments hereinafter described under Nos. 7, 56 and 57, and to remit the duties so chargeable in respect of instruments of the other classes hereinafter described:—

A—LAND REVENUE.

General.

1. Lease or counterpart thereof executed at the time of settlement made directly by the Government with the existing occupant of land, whether a zamindar or a tenant, and whether self-cultivating or not:

Provided that no fine or premium is paid in consideration of the lease.

2. Agreement of the kind described in the Dekkhan Agriculturists' Relief Act, 1879 (XVII of 1879), section 43.

3. Instrument executed for the purpose of securing the repayment of a loan made, or to be made, under the Agriculturists' Loans Act, 1884 (XII of 1884).

In Bombay.

4. Agreement respecting the occupancy of land, whether surveyed or not, and the payment of the land revenue therefor executed under the Bombay Land Revenue Code, 1879 (Bombay Act V of 1879), or any rules made under that Act.

5. Lease granted under rule 31 of the rules published by the Government of Bombay under the Bombay Land-Revenue Code, 1879 (Bombay Act V of 1879).

6. Lease granted by the Government under rules made under the Indian Forest Act, 1878 (VII of 1878), section 31, or purporting to be so granted, of land situated in a protected forest in any of the following villages in the Akola Taluka of the district of Ahmednagar in the Presidency of Bombay, namely:—Ambit, Ghatghar, Kumshet, Lohali Kotul, Pachnai, Panjare, Samrad, Shinganvadi and Uddavne.

7. Agreement or memorandum of an agreement, whereby the owner or occupier of land in a village in the Bombay Presidency agrees to relinquish his rights therein to the Government, and to accept rights in other land in exchange for the rights so relinquished. Duty reduced to four annas.

In Burma.

8. Certified copy of a map showing the holdings of cultivators in Burma when furnished to such a cultivator.

9. Instrument executed with the object of securing the repayment of a loan from the public revenues granted in Upper Burma for any of the purposes described in section 4 of the Agriculturists' Loans Act, 1884 (XII of 1884).

10. Instrument executed after the 8th May, 1896, for the purpose of securing the due payment of rent of a fishery leased under section 4, clause (*b*), of the Burma Fisheries Act, 1875 (VII of 1875), or under section 32, sub-section (3), of the Upper Burma Land and Revenue Regulation, 1889 (III of 1889).

In the Central Provinces.

11. Instrument whereby proprietors and others in the Central Provinces engage with the Government for the maintenance and remuneration of patwaris.

12. Conveyance by endorsement of rights secured by an instrument known as a "Satta."

13. Copy or extract certified by a pâtwari to be a true copy of, or a true extract from, records or papers which patwaris are required to prepare or keep by any rule made by the Chief Commissioner under the Central Provinces Land Revenue Act, 1881 (XVIII of 1881), section 146, where the copy or extract is furnished by a patwari to a *malguzar* or tenant of or in the village with which the copy or extract is concerned.

In Madras.

14. *Pâtta* granted by an officer of the Government or by any assignee of Government revenue in the Madras Presidency to a holder of land under a raiyatwar settlement.

In the North-Western Provinces.

15. Agreement with respect to the enhancement of the rent of an ex-proprietary or occupancy tenant of the kind described in the North-Western Provinces Rent Act, 1881 (XII of 1881), section 12, clause (*a*).

In the Punjab.

16. Copy of a map or plan certified to be a true copy of a map or plan prepared or maintained under Chapter IV of the Punjab Land Revenue Act, 1887 (XVII of 1887), whether such copy is granted under rule 23 or rule 314 of the rules under the said Act:

Provided that the copy is supplied for the private use of the person applying for it, and that it is not used or intended to be used as evidence in a Court of Justice or before any public officer.

B.—OPIUM, HEMP DRUGS AND EXCISE.

17. Receipt given by an opium cultivator or his representative or by a lambardar or khattadar in the Bihar and Benares Agencies for money paid to him by the Government as an advance for the cultivation of opium.

18. Bond when executed by the surety of a middleman (lambardar or khattadar) taking an advance for the cultivation of the poppy for the Government.

19. Agreement or memorandum of agreement made by a raiyat or by a middleman (lambardar or khattadar) for the cultivation of the poppy for the Government.

20. Power-of-attorney executed in favour of a lambardar or khattadar by an opium cultivator, who does not attend personally to receive an advance or to enter into a contract for the cultivation of the poppy for the Government.

21. Instrument of the nature of a mortgage-deed when executed by the surety of a middleman (lambardar or khattadar) taking an advance for the cultivation of the poppy for the Government.

22. Security-bond (or mortgage-deed) for the fulfilment of any contract-deed for the supply of weighment articles in use in the Bihar and Benares Opium Agencies.

23. Contract-deed for the supply of weighment-articles in use in the Bihar and Benares Opium Agencies.

24. Agreement or memorandum of agreement made by a raiyat for, or in respect of, the cultivation of the hemp plant in the district of Rajshahi.

C.—FOREST DEPARTMENT.

25. Agreement and security-bond required to be executed, under the rules to regulate appointments and promotions in the Provincial Forest Service, by a student and his surety previous to entry into the Forest School, Dehra Dun.

26. Instrument in the nature of a conveyance by the Government of standing trees in a Government forest.

D.—MEDICAL DEPARTMENT.

27. Security-bond taken under the authority of the Government from a medical student of the Apothecary, Assistant Surgeon or Hospital Assistant class, and his surety.

E.—POST OFFICE AND TELEGRAPH DEPARTMENT.

28. Letter which a person depositing money in a Post Office Savings Bank, as security to the Government or a local authority for the due execution of an office or for the fulfilment of a contract or for any other purpose, is required to address to the Post Master in charge of the Post Office Savings Bank agreeing to special conditions with respect to the application and withdrawal of the money deposited and the payment of interest accruing due thereon.

29. Receipt given by, or on behalf of, a depositor in a Post Office Savings Bank or a State Railway Provident Institution or in the East Indian Railway Savings Bank for a sum of money withdrawn from any such Bank or Institution.

30. Receipt endorsed by the payee on a Postal Money-order.

31. Receipt given by the addressee for a deposit exceeding twenty rupees, made for the payment of a reply to a telegraphic message.

F.—RAILWAYS.

32. Agreement made with a Railway Company or Administration for the conveyance of goods.

33. Agreement or indemnity bond given to a Railway authority by a passenger permitted to travel without payment of fare, indemnifying such authority from any claim for damages in case of accident or injury.

34. Agreement or indemnity bond given to a Railway authority by a consignee (when the railway receipt is not produced) in respect of the delivery of articles carried at half parcels-rates or at goods-rates, namely, fresh fish, fruits, vegetables, bazar baskets, bread, meat, ice, and other perishable articles.

35. Agreement made with a Railway Company or Administration, which purports to limit the responsibility of the Company or Administration as declared by the Indian Railways Act, 1890 (IX of 1890), section 72, sub-section (*1*), and is in a form approved by the Governor-General in Council under sub-section (*2*) of that section.

36. Receipt given by a Railway Company or Administration for the fare for the conveyance of passengers or goods, or both, or animals, or given to such Company or Administration for the refund of an overcharge made in respect of such fare.

37. Debenture bond of the loan of Rs. 20,00,000 raised by the Government of His Highness the Maharaja of Mysore for the construction of a line of railway from Bangalore to Tiptoor, where the said bond is negotiated in British India.

G.—GOVERNMENT OFFICERS AND CONTRACTORS.

38. Agreement-paper passed by a Commissariat contractor where his security deposit is transferred to a Post Office Savings Bank.

39. Instrument in the nature of a memorandum or agreement furnished to, or made or entered into with, an Executive Commissariat Officer by a contractor.

40. Agreement or declaration, by which a tender made to an Executive Commissariat Officer is accepted as a contract, where the deposit of the contractor as security for his contract is made in Government of India Promissory Notes or in cash.

41. Instrument in the nature of a memorandum or agreement furnished to, or made or entered into with, the Ordnance Department, the Army Clothing Department, the Forest Department, or the Public Works Department, by a contractor for the due performance of his contracts.

H.—OTHER DOCUMENTS.

42. Bill-of-exchange drawn in Mysore, the Civil and Military Station of Bangalore, the Hyderabad Assigned Districts, the Hyderabad Residency Bazars or the Cantonment of Sikandarabad, on which the full rate of stamp-duty has been paid there, where the same is negotiated in British India.

43. Cheque drawn in Mysore, the Civil and Military Station of Bangalore, the Hyderabad Assigned Districts, the Hyderabad Residency Bazars or the Cantonment of Sikandarabad on which the full rate of stamp-duty has been paid there, where the same is negotiated in British India.

44. Receipt given for payment of interest on Government of India Promissory Notes.

45. Letter of authority or power-of-attorney executed for the sole purpose of authorising one or more of the joint-holders of a Government security to give on behalf of the other or others of them, or any one or more of them a discharge for interest payable on such security or on any renewed security issued in lieu thereof.

46. Power-of-attorney furnished to a relative, servant, or dependent under the Dekkhan Agriculturists' Relief Act, 1879 (XVII of 1879), section 68.

47. Copy of an instrument which a village-registrar has to deliver to a party under the Dekkhan Agriculturists' Relief Act, 1879 (XVII of 1879), section 58.

48. Agreement executed under the Indian Emigration Act, 1883 (XXI of 1883), section 35, sub-section (*1*).

49. Contract executed in accordance with the provisions of the Assam Labour and Emigration Act, 1882 (I of 1882), for service in Assam under the Chief Commissioner in the Public Works Department or under a District Committee constituted under the Assam Local Rates Regulation, 1879 (III of 1879).

50. Arrangement entered into under the Indian Income-tax Act, 1886 (II of 1886), section 9, sub-section (*2*).

51. Sanad of jagir or other instrument conveying land granted to an individual by the Government otherwise than for a pecuniary consideration.

52. Instrument of exchange executed by a private person where land is given by him for public purpose in exchange for other land granted to him by the Government.

53. Transfer by endorsement of a mortgage of rates and taxes authorised by any Act for the time being in force in British India.

54. Copy of, or extract from, a baptismal, marriage or burial register certified by a Government Chaplain, subsidised or unsubsidised clergyman, or Diocesan or Marriage Registrar, and granted to a person in needy circumstances, in whose favour the discretionary power conferred by rule IV of Division III of the rules published under Notification No. 103, dated the 20th June 1885, in the *Gazette of India* of the 27th idem, Part I, page 346, may be exercised.

55. Transfer of any of the under-noted debentures of the Ootacamund Club, namely, Nos. 1 to 188, dated the 31st December 1892; Nos. 189 to 464, 467 to 482, and 485 to 604, dated the 15th January 1893; Nos. 465, 466, 483, 484, and 605 to 810 dated the 25th October 1893; and Nos. 811 and 812, dated the 23rd February 1894.

56. Trust-deed entered into in compliance with the rules, for the time being in force in the Bombay Presidency, regulating grants-in-aid made by the Government for building purposes to schools in that Presidency. Duty reduced to the amount payable. in respect of a bond for like amount or value, or to Rs. 15, whichever shall be less.

57. Agreement executed for service or for performance of work in a coffee-plantation in the Madras Presidency, Coorg or Mysore, where the advance given under the agreement does not exceed twenty rupees. Duty reduced to one anna.

REV. CIR.
JAN. 1900.

No. 786S.R.—In exercise of the powers conferred by the Indian Stamp Act, 1899 (II of 1899), the Governor-General in Council is pleased to make the following rules under the said Act in supersession of the rules promulgated with the following Notifications of the Government of India in the Department of Finance and Commerce, namely :—

Notification No. 2036, dated the 30th June 1882;
" " 6717, " " 21st December 1889;
" " 2170, " " 22nd May 1891;
" " 2208, " " 10th May 1895;
" " 3190, " " 3rd July 1895;
" " 4718, " " 22nd October 1897; and
" " 2826, " " 24th June 1898.

RULES UNDER THE INDIAN STAMP ACT, 1899.

CHAPTER I.

Preliminary.

1. In these rules, the expression "the Act" shall mean the Indian Stamp Act, 1899.

Definition.

2. There shall be two kinds of stamps for indicating the payment of duty on instruments chargeable with duty under the Act, namely :—

Kinds of stamps.

(*a*) impressed stamps, and
(*b*) adhesive stamps.

CHAPTER II.

Of Impressed Stamps.

3. (*1*) Hundis, other than hundis which may be stamped with an adhesive stamp under section 11 of the Act, shall be written as follows, namely :—

Hundis.

(*a*) A hundi payable otherwise than on demand, but not at more than one year after date or sight, and for an amount not exceeding rupees thirty thousand in value, shall be written on paper on which the necessary stamp bearing the word "hundi" has been engraved or embossed.

(*b*) A hundi for an amount exceeding rupees thirty thousand in value, or payable at more than one year after date or sight shall be written on paper, supplied for sale by the Government, to which a label has been affixed by the Superintendent of Stamps at Calcutta, Madras, Bombay or Lahore, and impressed by such officer in the manner hereinafter prescribed by rule 10.

(*2*) Every sheet of such paper shall be of a size not less than $8\frac{5}{8} \times 5\frac{1}{8}$ inches, and no plain paper shall be joined to it.

(3) The provisions of sub-section (*1*) of rule 6 shall apply also in the case of hundis.

Promissory notes or bills of exchange.

4. A promissory note or bill of exchange shall, except as provided by section 11 of the Act and by these rules, be written on paper on which the necessary stamp, with or without the word "Hundi," has been engraved or embossed.

Other instruments.

5. Every other instrument chargeable with duty shall, except as provided by section 11 of the Act, be written on paper, on which the necessary stamp, not bearing the word "Hundi," has been engraved or embossed.

Provision where single sheet of paper is insufficient.

6. (*1*) Where two or more sheets of paper on which stamps are engraved or embossed are used to make up the amount of duty chargeable in respect of any instrument, a portion of such instrument shall be written on each sheet so used.

(*2*) Where a single sheet of paper, not being paper bearing an impressed hundi-stamp, is found insufficient to admit of the entire instrument being written on the side of the paper which bears the stamp, so much plain paper may be subjoined thereto as may be necessary for the complete writing of such instrument:

Provided that in every such case the side of the sheet which bears the stamp shall be covered by a substantial part of the instrument before any part of the latter is written on the plain paper joined to such sheet.

One-anna impressed stamp.

7. The duty payable on any instrument which is chargeable with a duty of one anna under the Act, may be denoted by a coloured impression marked on a skeleton form of such instrument by the Superintendent of Stamps at Calcutta, Bombay, Madras, or

Lahore, the Commissioner of Stamps at Allahabad, or the Sub-Registrar of Deeds at Rangoon.

"The proper officer."

8. The following officers are empowered to affix and impress labels, and each of them shall be deemed to be "the proper officer" for the purposes of the Act and of these rules :—

(*a*) the Collectors of Calcutta and Karachi, and the Huzur Deputy Collector, Karachi, when the Collector is absent from head-quarters;

(*b*) the Collectors of Godavari, Tinnevelly, Malabar, and South Canara, and the Treasury Deputy Collectors of those districts when the Collectors are absent from head-quarters;

(*c*) the Sub-Registrar of Deeds at Rangoon; the Treasury Officers, Moulmein, Akyab, and Bassein;

(*d*) the Deputy Commissioner of Kamrup (at Gauhati), and the senior Assistant Commissioner present when the Deputy Commissioner is absent from head-quarters;

(*e*) the Superintendents of Stamps at Madras, Bombay, and Lahore;

(*f*) the Commissioner of Stamps, North-Western Provinces and Oudh; and

(*g*) the Superintendent of Stamps (Political Resident), Aden.

Affixing and impressing of labels by proper officer permissible in certain cases.

9. (*1*) Labels may be affixed and impressed by the proper officer in the case of any of the instruments mentioned in Appendix A, and of the counterparts thereof.

(*2*) Labels may likewise be affixed and impressed by the proper officer in the case of any of the instruments mentioned in Appendix B, when written in any European language, and accompanied, if the language is not English, by a translation into English.

Mode of affixing and impressing labels.

10. (*1*) The proper officer shall, upon any such instruments as is referred to in rule 9 being brought to him before it is executed, and upon application being made to him for that purpose, affix thereto a label or labels of such value as the applicant may desire

and pay for, and impress such label or labels by means of a stamping-machine, and also stamp or write on the face of the label or labels the date of impressing the same before returning the instrument to the applicant. In the case of instruments written on parchment, the labels shall be further secured by means of metallic eyelets.

(*2*) On affixing any label or labels under this rule, the proper officer shall, where the duty amounts to rupees five or upwards, write on the face of the label or labels his initials and where the the duty amount to Rs. 20 or upwards shall also attach his usual signature to the instrument immediately under the label or labels.

(*3*) In Calcutta, the Deputy Collector and the Superintendent of the Stamp Department of the Collector's Office; in Lahore in the absence of the Superintendent of Stamps, the Superintendent of his office; and, generally, any principal assistant of the proper officer, if empowered by the Local Government in this behalf, may discharge the functions of the proper officer under sub-section (*2*) of this rule.

Certain instruments to be stamped with impressed labels.

11. (*1*) Instruments (other than instruments which, under section 11 of the Act, may be stamped with adhesive stamps) executed out of British India and requiring to be stamped after their receipt in British India shall be stamped with impressed labels.

(*2*) Where any such instrument as aforesaid is taken to the Collector under section 18, sub-section (*2*), of the Act, the Collector, unless he is himself the proper officer, shall send the instrument to the proper officer, remitting the amount of duty paid in respect thereof; and the proper officer shall stamp the instrument in the manner prescribed by rule 10 and return it to the Collector for delivery to the person by whom it was produced.

CHAPTER III.

Of Adhesive Stamps.

Bills of exchange.

12. Bills of exchange payable otherwise than on demand and drawn in sets, when the amount of duty does not exceed one anna for each part of the set, may be stamped with adhesive stamps.

Lahore, the Commissioner of Stamps at Allahabad, or the Sub-Registrar of Deeds at Rangoon.

"The proper officer."

8. The following officers are empowered to affix and impress labels, and each of them shall be deemed to be "the proper officer" for the purposes of the Act and of these rules:—

(*a*) the Collectors of Calcutta and Karachi, and the Huzur Deputy Collector, Karachi, when the Collector is absent from head-quarters;

(*b*) the Collectors of Godavari, Tinnevelly, Malabar, and South Canara, and the Treasury Deputy Collectors of those districts when the Collectors are absent from head-quarters;

(*c*) the Sub-Registrar of Deeds at Rangoon; the Treasury Officers, Moulmein, Akyab, and Bassein;

(*d*) the Deputy Commissioner of Kamrup (at Gauhati), and the senior Assistant Commissioner present when the Deputy Commissioner is absent from head-quarters;

(*e*) the Superintendents of Stamps at Madras, Bombay, and Lahore;

(*f*) the Commissioner of Stamps, North-Western Provinces and Oudh; and

(*g*) the Superintendent of Stamps (Political Resident), Aden.

Affixing and impressing of labels by proper officer permissible in certain cases.

9. (*1*) Labels may be affixed and impressed by the proper officer in the case of any of the instruments mentioned in Appendix A, and of the counterparts thereof.

(*2*) Labels may likewise be affixed and impressed by the proper officer in the case of any of the instruments mentioned in Appendix B, when written in any European language, and accompanied, if the language is not English, by a translation into English.

Mode of affixing and impressing labels.

10. (*1*) The proper officer shall, upon any such instruments as is referred to in rule 9 being brought to him before it is executed, and upon application being made to him for that purpose, affix thereto a label or labels of such value as the applicant may desire

and pay for, and impress such label or labels by means of a stamping-machine, and also stamp or write on the face of the label or labels the date of impressing the same before returning the instrument to the applicant. In the case of instruments written on parchment, the labels shall be further secured by means of metallic eyelets.

(*2*) On affixing any label or labels under this rule, the proper officer shall, where the duty amounts to rupees five or upwards, write on the face of the label or labels his initials and where the the duty amount to Rs. 20 or upwards shall also attach his usual signature to the instrument immediately under the label or labels.

(*3*) In Calcutta, the Deputy Collector and the Superintendent of the Stamp Department of the Collector's Office; in Lahore in the absence of the Superintendent of Stamps, the Superintendent of his office; and, generally, any principal assistant of the proper officer, if empowered by the Local Government in this behalf, may discharge the functions of the proper officer under sub-section (*2*) of this rule.

Certain instruments to be stamped with impressed labels.

11. (*1*) Instruments (other than instruments which, under section 11 of the Act, may be stamped with adhesive stamps) executed out of British India and requiring to be stamped after their receipt in British India shall be stamped with impressed labels.

(*2*) Where any such instrument as aforesaid is taken to the Collector under section 18, sub-section (*2*), of the Act, the Collector, unless he is himself the proper officer, shall send the instrument to the proper officer, remitting the amount of duty paid in respect thereof; and the proper officer shall stamp the instrument in the manner prescribed by rule 10 and return it to the Collector for delivery to the person by whom it was produced.

CHAPTER III.

Of Adhesive Stamps.

Bills of exchange.

12. Bills of exchange payable otherwise than on demand and drawn in sets, when the amount of duty does not exceed one anna for each part of the set, may be stamped with adhesive stamps.

Supply of deficient duty on transfer of share.

13. When any instrument of transfer of shares in a Company or Association is written on a sheet of paper on which the necessary stamp is engraved or embossed, and the value of the stamp so engraved or embossed is subsequently, in consequence of a rise in the market value of such shares, found to fall short of the amount of duty chargeable under Article No. 62 (*a*) of Schedule I to the Act, one or more adhesive stamps bearing the words "Share Transfer," as hereinafter prescribed, may be used to make up the amount required.

One-anna adhesive stamp.

14. Except as otherwise provided by these rules, the adhesive stamp used to denote the duty of one anna shall bear the words "One Anna."

Special adhesive stamps to be used in certain cases.

15. The following instruments, when stamped with adhesive stamps, shall be stamped in the manner hereinafter prescribed, that is to say:—

(*a*) Bills of exchange, cheques, and promissory notes drawn or made out of British India and chargeable with a duty of more than one anna, shall be stamped with adhesive stamps bearing the words "Foreign Bill."

(*b*) Transfers of shares of Public Companies and Associations shall be stamped with adhesive stamps bearing the words "Share Transfer."

(*c*) An entry as an advocate, vakil or attorney on the roll of any High Court shall be stamped with an adhesive stamp bearing the word "Advocate," "Vakil" or "Attorney." Such stamp shall be affixed under the superintendence and responsibility of a gazetted officer of the High Court, who shall obtain the stamp from the Superintendent of Stamps and account to him for it. Such officer shall after affixing the stamp write on the face of it his usual signature with the date thereof before parting with the instrument.

(*d*) Notarial acts shall be stamped with adhesive foreign bill stamps bearing the word "Notarial."

(*e*) Copies or extracts, certified to be true copies, or extracts of baptismal, marriage or burial certificates, certified

copies granted under the provisions of the Births, Deaths and Marriages Registration Act, 1886 (VI of 1886), and copies of maps or plans certified to be true copies, shall be stamped with adhesive Court-fee stamps.

CHAPTER IV.

Miscellaneous.

Provision for cases in which inproper description of stamp is used.

16. When an instrument bears a stamp of sufficient amount, but of improper description, the Collector may, on payment of the duty with which the same is chargeable, certify by endorsement on the instrument that it is duly stamped:

Provided that if application is made within three months of the execution of the instrument, and the Collector is satisfied that the improper description of stamp was used solely because of the difficulty or inconvenience of procuring one of proper description, he may remit the further payment of duty prescribed in this rule.

Evidence as to circumstances of claim to refund or renewal

17. The Collector may require any person claiming a refund or renewal under Chapter V of the Act, or his duly authorized agent, to make an oral deposition on oath or affirmation, or to file an affidavit, setting forth the circumstances under which the claim has arisen, and may also, if he thinks fit, call for the evidence of witnesses in support of the statement set forth in any such deposition or affidavit as aforesaid.

Mode of cancelling original debenture in case under section 55 of Act.

18. Where the Collector makes a refund under section 55 of the Act, he shall cancel the original debenture by writing on or across it the word "Cancelled" and his usual signature with the date thereof.

Rewards.

19. On the conviction of any offender under Chapter VII of the Act, the Collector may grant to any person who appears to him to have contributed thereto, a reward within a limit to be fixed by the Local Government.

APPENDIX A.

List of instruments referred to in rule 9 (1) of the rules.

	No. of Article in Schedule I of the Act.
(*a*) Administration-bonds	2
(*b*) Affidavits	4
(*c*) Appointments made in execution of a power .	7
(*d*) Articles of Association of a Company . .	10
(*e*) Articles of clerkship	11
(*f*) Bills-of-lading	14
(*g*) Charter-parties	20
(*h*) Declarations of trust	64A.
(*i*) Instruments evidencing an agreement to secure the re-payment of a loan made upon the deposits of title-deeds or other valuable security, or upon the hypothecation of moveable property	6
(*j*) Leases printed or lithographed in an Oriental language, when the written matter filled in does not exceed one-fourth of the printed matter	35
(*k*) Memoranda of Association of Companies .	39
(*l*) Notes of protest by Masters of ships . .	44
(*m*) Policies of insurance	47
(*n*) Revocations of trust	64B.
(*o*) Share-warrants issued by a Company in accordance with section 30 of the Indian Companies Act, 1882 (VI of 1882), other than share-warrants issued before the fourteenth day of November, 1890, with adhesive stamps bearing the words "Share Transfer" and denoting the full amount of duty payable thereon, which share-warrants shall be held to have been duly stamped	59
(*p*) Warrants for goods	65

APPENDIX B.

List of instruments referred to in rule 9 (2) of the rules.

(*a*) Agreements or memoranda of agreements which, in the opinion of the proper officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed	5

APPENDIX B—*concld.*

List of instruments referred to in rule 9 (2) of the rules—concld.

	No. of Article in Schedule I of the Act.
(*b*) Instruments engrossed on parchment and written in the English style which, in the opinion of such officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed .	...
(*c*) Awards	12
(*d*) Bills-of-exchange payable otherwise than on demand and drawn in British India . .	13 (*b*) & (*c*).
(*e*) Bonds	15
(*f*) Certificates of sale	18
(*g*) Composition-deeds	22
(*h*) Conveyances	23
(*i*) Instruments imposing a further charge on mortgaged property	32
(*j*) Instruments of apprenticeship . . .	9
(*k*) Instruments of co-partnership . . .	46A.
(*l*) Instruments of dissolution of partnership .	46B.
(*m*) Instruments of exchange	31
(*n*) Instruments of gift	33
(*o*) Instruments of partition	45
(*p*) Leases	35
(*q*) Letters of license	38
(*r*) Mortgage-deeds	40
(*s*) Powers-of-attorney	48
(*t*) Reconveyances of mortgaged property . .	54
(*u*) Releases	55
(*v*) Settlements	58
(*w*) Transfers of the description mentioned in Article 62, clauses (*c*), (*d*), and (*e*), of Schedule I of the Act	62 (*c*), (*d*), & (*e*).

No. 787S.R.—IN exercise of the power conferred by section 20, sub-section (*2*), of the Indian Stamp Act, 1899 (II of 1899), the Governor-General in Council is pleased to prescribe the following rates of exchange for the conversion of the currencies hereinafter specified respectively into the

currency of British India for the purposes of calculating *ad valorem* duty on instruments chargeable therewith:—

Currency.	Sum.	Equivalent in currency of British India.
1	2	3
		Rs. A. P.
British	£ 1 sterling	15 0 0
French	25 francs	
German	20 marks	
United States or Canadian ...	1 dollar	3 0 0
Chinese	1 tael	2 0 0
British (Asiatic Possessions) ...	1 dollar*	1 8 0
Mexican	1 „ *	
Japanese	1 yen	
Persian	1 krán	0 4 0

* That is, the "British Dollar" and the "Mexican Dollar" which are in current use in the Straits Settlements and elsewhere.

The 17th March, 1899. No. 1281 S.R.—In exercise of the power conferred by section 20, sub-section (*2*), of the Indian Stamp Act, 1899 (II of 1899), and of all other powers in this behalf, and in supersession of the notification of the Government of India in the Department of Finance and Commerce, No. 787 S.R., dated the 17th February, 1899, the Governor-General in Council is pleased to prescribe the following rates of exchange for the conversion of the currencies hereinafter specified respectively

into the currency of British India for the purposes of calculating *ad valorem* duty on instruments chargeable therewith :—

Currency.	Sum.	Equivalent in currency of British India.
British ...	£ 1 sterling	Rs. 15, but in the case of Bills of Exchange (Article No. 13, Schedule 1) Rs. 10 only.
French ...	1 franc ...	$\frac{3}{5}$ of a Rupee, *i.e.*, Fcs. 25= Rs. 15.
German ...	1 mark ...	$\frac{3}{4}$ of a Rupee, *i.e.*, Mks. 20= Rs. 15
		Rs A. P.
United States or Canadian.	1 dollar ...	3 0 0
Chinese ...	1 tael ...	2 0 0
British (Asiatic Possessions).	1 dollar*	1 8 0
Mexican ...	1 „ *	
Japanese ...	1 yen ...	
Persian ...	1 krán ...	0 4 0

* That is, the "British Dollar" and the "Mexican Dollar" which are in current use in the Straits Settlements and elsewhere.

GOVERNMENT OF BENGAL.

FINANCIAL DEPARTMENT.

NOTIFICATION—No. 6442S.R.

The 2nd December 1899.—In exercise of the powers conferred by section 74 of the Indian Stamp Act (II of 1899), and with the sanction of the Government of India, the Lieutenant-Governor is pleased to make the following rules for regulating the supply and sale of stamps and stamped papers, the persons by whom alone such sale is to be conducted, and the duties and remuneration of such persons :—

Notification No. 786S.R., dated 17th February 1899, *Gazette of India*, 1899, Part I, pages 82—85.

I.—According to the rules made by the Governor-General in Council under the Act, there are two kinds of stamps for indicating the payment of duty on instruments under the Indian Stamp Act, namely—

(1) Impressed stamps, including—

(*a*) Labels affixed and impressed by the proper officer.

(*b*) Stamps embossed or engraved on stamped paper.

(2) Adhesive stamps.

Stamps of class 1(*a*) can be obtained only at the office of the Collector of Calcutta, in accordance with rules 8 to 10 of the notification of the Government of India mentioned above. Stamps of class 1(*b*) and class 2 shall be sold to the public through *ex-officio* or licensed vendors in the manner hereinafter prescribed.

II.—The treasurer at the head-quarters of a district, and at subdivisions the subordinate officer entrusted with the custody and sale of stamps on behalf of Government, shall be *ex-officio* vendors, and shall sell on behalf of Government stamps embossed or engraved on stamped paper, and adhesive stamps to licensed vendors, and to the public on application.

III.—Such persons as may be licensed by the District Officers shall be licensed vendors, and shall sell to the public such stamps as are indicated in their licenses.

IV.—Every license shall specify the name of licensee, the description of stamps which may be sold under the license, the place of vend, and such other matters as may be necessary, and shall be signed by the authority granting it. The license shall be revocable at any time by the authority who grants it.

V.—Subject to Rule VI, every licensed vendor who purchases from Government, by payment of ready money, stamps embossed or engraved on stamped paper, and adhesive stamps, shall receive the same at a discount at the following rates:—

	Adhesive Stamps.			Stamps embossed or engraved on stamped paper.	
	Stamps not exceeding in value 8 annas each.	Stamps exceeding in value 8 annas each, but not exceeding in value Rs. 5 each.	Stamps exceeding in value Rs. 5 each, but not exceeding in value Rs. 50 each.		Per cent.
	Per cent.	Per cent.	Per cent.		
Calcutta-Howrah (Sadar station), 24-Parganas (Sadar station), Burdwan (Sadar station), Hooghly (Sadar station).	$3\frac{1}{8}$ = two pice in the rupee.	$1\frac{9}{16}$ = one pice in the rupee.	$1\frac{9}{16}$ = one pice in the rupee.	At all places.	$3\frac{1}{8}$ = two pice in the rupee.
All other places ...	$4\frac{13}{16}$ = three pice in the rupee.	$3\frac{1}{8}$ = two pice in the rupee.	$1\frac{9}{16}$ = one pice in the rupee.	...	...

VI.—No discount shall be given on account of the purchase of any stamp exceeding Rs. 50 in value, nor on any stamp applied on material furnished by the purchaser himself. Discount shall

*XVIII.—When a stamp embossed or engraved on stamped paper is required for any instrument, a single sheet is to be issued of the required value, unless where the application for the required stamp is made at a treasury, the officer in charge of such treasury, or where such application is made to a stamp vendor, the vendor is unable to furnish a single stamp of the required value, in which case he shall give a certificate to that effect to the purchaser.

(*a*) When a treasury officer or stamp vendor has certified under the above clause that he is unable to furnish a single stamp of the required value, the number of sheets issued for indicating the payment of duty is not to exceed the number which the treasury officer or the stamp vendor certifies in either case to be the smallest number which he can furnish so as to make up the required amount.

*XIX.—In making a certificate under the above rule, a stamp vendor must declare truly (1) that he is unable to furnish a single stamp of the required amount, and (2) that the number of sheets furnished is the smallest number he can supply so as to make up the required amount.

(*a*) No such certificate shall be made by a stamp vendor in any case in which the stamp duty required exceeds the highest value of the stamps which such vendor is authorized to sell.

XX.—These rules shall come into force from the date of the publication of this notification.

XXI.—Nothing in the above rules shall be held to restrict the sale of one-anna adhesive stamps.

No. 21.

IN continuation of Circular order No. 20, the following instructions, which have been omitted from rule I of the rules framed by the Government of Bengal under section 74 of the

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* The following form is prescribed for the vendor's certificate mentioned in the above rules XVIII and XIX :—

"Certified that a single stamp of the value of Rs. required for this document is not available, and that the smallest number of stamps which I can furnish so as to make up the required amount is as follows :—

Indian Stamp Act, II of 1899, are issued by the Board for the guidance of Government officers :—

"The Collector of Calcutta shall obtain from the Superintendent of Stamps, Calcutta, and keep in his store a supply of the labels, and shall, upon receipt of any instruments mentioned in Appendices A and B of the rules made by the Governor-General in Council under the Indian Stamp Act, II of 1899, affix thereto, and impress in the manner directed in those rules, a label or labels of such value as may be required. The Superintendent of Stamps shall also keep a supply of the two other descriptions of stamps, viz., stamps embossed or engraved on stamped paper and adhesive stamps; and shall issue them on indent to District Officers and such Subdivisional Officers as may be authorized by the Board to indent directly on the Stamp Office for stamps. The District Officer or such Subdivisional Officer as aforesaid, shall keep the stamps in such manner, and under such rules, as the Board may direct, and shall issue them to the treasurer at the head-quarters of each district, and at subdivisions to any of their subordinates entrusted with the custody and sale of stamps on behalf of Government."

H. E. A.—Reg. No. 7891J—28—22-2-1900.

not be allowed if the total value of the quantity of stamps purchased at one time does not amount to Rs. 25 or upwards.

VII.—Licensed vendors alone are allowed discount on the purchase of stamps. No *ex-officio* vendor is allowed to purchase stamps at a discount for sale on his own account to the public.

VIII.—No licensed vendor shall be supplied with stamps on credit without the special sanction of Government.

IX.—Every licensed vendor shall at all times have stuck up, in a conspicuous place outside the place of vend, a signboard bearing the name of the vendor, with the words "*Licensed Vendor of Stamps*" in the vernacular language of the district. He shall also have in the place of vend his license and the Acts of the Legislature and their Schedules referring to the stamps sold by him, together with these rules in English, placed so that they can readily be seen and read by purchasers.

X.—Every *ex-officio* or licensed vendor shall write at the time of sale in the vernacular language of the district, on the back of every stamp embossed or engraved on stamped paper which he sells, a serial number, the date of sale, the name and residence of the purchaser, and the value of the stamp in full in words, and shall affix his signature to the endorsement, at the same time he shall make corresponding entries in a register to be kept by him in the following form :—

Serial number of—	Date of sale.	Value of stamp.			Name and residence of purchaser.	REMARKS.
		Rs.	A.	P.		

No vendor shall knowingly make a false endorsement on the stamp embossed or engraved on stamped paper sold, or a false entry in his register.

Every licensed vendor shall submit this register once in every three months to the District Officer, or in a subdivision to the Subdivisional Officer, for examination and signature, and shall make it over at the end of the year to the District or Subdivisional Officer, as the case may be, for deposit in his office.

XI.—No *ex-officio* or licensed vendor shall take for any stamp more than the value denoted thereon, and every such vendor shall

without delay deliver any stamp which he has in his possession for sale on demand by any person tendering the value in any currency which would be accepted on behalf of Government by the District Officer.

XII.—No licensed vendor shall sell any stamps the use of which has been ordered by competent authority to be discontinued.

XIII.—A licensed vendor shall obtain all the supplies of stamps which he is authorized to sell only from the treasury of the district for which his license was granted, and shall sell stamps only at the place mentioned in his license.

XIV.—Every *ex-officio* vendor shall keep and render such accounts as may be prescribed from time to time by the Board of Revenue.

XV.—Every vendor shall allow the District Officer, or any officer duly authorized by him, or by the Local Government, at any time to inspect his accounts and registers, and to examine the store of stamps in his possession.

XVI.—Every licensed vendor shall, at any time on the demand of the District Officer or other officer duly authorized by the Local Government, deliver up all stamps, or any class of stamps, remaining in his possession.

XVII.—In the following cases the full value of the stamps returned into store, less one anna in the rupee, shall be paid to the stamp vendors:—

(*a*) When the vendor resigns his license.

(*b*) When the license is revoked for any fault of the licensee.

(*c*) When the stamps are returned on the death of the vendor.

(*d*) When the stamps are returned on the application of the vendor for leave to restore any stamps.

In the following cases the full value of the stamps returned into store, less only the discount allowed on their sale, shall be paid to licensed vendors:—

(*a*) When stamps are returned on expiry of the license.

(*b*) When they are recalled by Government.

(*c*) When the license is revoked for any cause other than the fault of the licensee.

Provided that a licensed vendor may exchange unsold stamps, which are fit for use, for other stamps of the same kind.

RULES.

SECTION I.—PRELIMINARY.

Different kinds of stamps.

1. Stamps issued to the public are of the following kinds:—

(*a*) Non-judicial stamps, *i.e.*, stamps for indicating the payment of the duty on instruments under the Indian Stamp Act, I of 1879.

(*b*) Judicial or court-fee stamps, the use of which is prescribed by the Court-Fees Act, VII of 1870.

(*c*) Postage stamps (ordinary and service).

(*d*) Telegraph stamps.

SECTION II.—NON-JUDICIAL STAMPS.

PART I.

Rules issued by the Governor-General in Council under the provisions of sections 9, 15, 17, 32, 51 *and* 56 *of the Indian Stamp Act.*

Notification No. 1288, *dated* 3*rd March* 1882.—In exercise of the powers conferred by sections 9, 15, 17, 32, 51, and 56 of the Indian Stamp Act, 1879, the Governor-General in Council is pleased to make the following rules:—

CHAPTER I.—*Preliminary.*

Rules when to come in force.

1. These rules shall come into force throughout British India on the 1st of April 1882 in supersession of the rules promulgated by Notifications No. 875, dated 26th February, and No. 966, dated 4th June 1881.

Definitions.

2. All words and expressions used in these rules and defined in the Indian Stamp Act, 1879, shall be deemed to have the meaning attached to them respectively by the said Act.

Two kinds of stamps for indicating duty.

3. There shall be two kinds of stamps for indicating the payment of duty on instruments under the Indian Stamp Act, 1879, namely—

(*a*) Impressed stamps, including—

Impressed sheets, that is to say, sheets of paper bearing the impression of stamps of different values engraved thereon and sold to the public for use by them in accordance with these rules.

Impressed labels, to be affixed and impressed by Government officers as directed in Chapter III of these rules.

(*b*) Adhesive stamps sold to the public for use by them in accordance with these rules.

CHAPTER II.—*Of Impressed Sheets.*

Dutiable instruments to be written on impressed sheets.

4. All instruments chargeable with duty, except hundis, may be written on impressed sheets, and, except as provided by section 10 of the said Act and by these rules, shall be so written.

Rules as to number of sheets to be used.

5 (*a*). When any instrument is to be written on an impressed sheet, if the amount of duty with which such instrument is chargeable does not exceed one hundred rupees, a single sheet shall be used, unless—

where the application for the required stamp is made at a treasury, the officer in charge of such treasury; or

where such application is made to a stamp vendor, the vendor certifies* that he is unable to furnish a single stamp of the required value.

(*b*) When the amount of duty chargeable in respect of any instrument exceeds one hundred rupees, or a treasury officer or stamp vendor has certified under clause (*a*) that he is unable to furnish a single stamp of the required value, the number of sheets used for indicating the payment of duty shall not exceed the number which the treasury officer or the stamp vendor certifies in either case to be the smallest number which he can furnish so as to make up the required amount.

(*c*) No certificate shall be made under clause (*a*) or clause (*b*) by a stamp vendor in any case in which the stamp duty required exceeds the highest value of the stamps which such vendor is authorized to sell.

(*d*) When under this rule two or more impressed sheets are used to make up the amount of duty chargeable in respect of any instrument, a portion of such instrument shall be written on each sheet so used.

(*e*) When a single sheet used under this rule is found insufficient to admit of the entire instrument being written on the side of the paper which bears the stamp, so much plain paper may be subjoined thereto as may be necessary for the complete writing of such instrument: provided that in every such case the side of the sheet which bears the stamp must be covered by a substantial part of the instrument before any part of the latter can be written on the plain paper joined to such sheet.

(*f*) When any instrument of transfer of shares in a Company or Association is written on an impressed sheet, and the value impressed thereon is subsequently, in consequence of a rise in the market value of such shares, found to fall short of the amount of duty chargeable under Article 60 (*a*), Schedule I of the Act, two or more adhesive "Share Transfer Stamps," hereinafter mentioned, may be used to make up the required amount.

Hundis and promissory notes how to be engrossed.

6 (*a*). Hundis, other than hundis which can be stamped with an adhesive stamp under section 10 of the said Act, shall be written as follows :—

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* The certificate shall be in the following form :—

"Certified that a single stamp of the value of Rs. required for this document is not available, and that the smallest number of stamps which I can furnish so as to make up the required amount is follows :—"

Definition.

2. All words and expressions used in these rules and defined in the Indian Stamp Act, 1879, shall be deemed to have the meanings attached to them respectively by the said Act.

Two kinds of stamps for indicating duty.

3. There shall be two kinds of stamps for indicating the payment of duty on instruments under the Indian Stamp Act, 1879, namely—

(*a*) Impressed stamps, including—

Impressed sheets,—that is to say, sheets of paper bearing the impression of stamps of different values engraved thereon, and sold to the public for use by them in accordance with these rules; and

Impressed labels, to be affixed and impressed by Government officers as directed in Chapter III of these rules.

(*b*) Adhesive stamps sold to the public for use by them in accordance with these rules.

CHAPTER II.—*Of Impressed Sheets.*

Hundis how to be engrossed.

4. (*a*) Hundis, other than hundis which can be stamped with an adhesive stamp under section 10 of the said Act, shall be written as follows:—

(1) Hundis payable otherwise than on demand, but not more than one year after date or sight, and for amounts not exceeding Rs. 30,000 in individual value, on impressed sheets bearing the word "Hundi;"

(2) Hundis exceeding Rs. 30,000 in individual value, and hundis payable at more than one year after date or sight, on paper supplied for sale by the Government, and to which labels have been affixed by one of the officers mentioned in rule 10 (*b*), or by the Superintendent of Stamps, Calcutta, and impressed by him in manner provided by rule 10.

(*b*) Every sheet of such stamped paper shall be of a size not less than $8\frac{5}{8} \times 5\frac{1}{8}$ inches, and no plain paper shall be joined to it.

(*c*) The provisions in rule 7 (*a*) as to the use of two or more sheets of stamped paper when a single stamp of the required value is not procurable apply also to hundi stamps used under this rule.

Promissory notes how to be engrossed.

5. Promissory notes and bills-of-exchange shall, except as provided by section 10 of the said Act and by these rules, be written on plain impressed sheets or on impressed sheets bearing the word "Hundi."

Dutiable instruments to be written on impressed sheets.

6. All other instruments chargeable with duty may be written on impressed sheets (other than impressed sheets bearing the word "Hundi"), and, except as provided by section 10 of the said Act and by these rules, shall be so written.

Rules as to number of sheets to be used.

7. (*a*) When two or more impressed sheets are used to make up the amount of duty chargeable in respect of any instrument, a portion of such instrument shall be written on each sheet so used.

(*b*) When a single sheet (other than an impressed sheet bearing the word "Hundi") is found insufficient to admit of the entire instrument being written on the side of the paper which bears the stamp, so much plain paper may be subjoined thereto as may be necessary for the complete writing of such instrument; provided that in every such case the side of the sheet which bears the stamp must be covered by a substantial part of the instrument before any part of the latter can be written on the plain paper joined to such sheet.

(*c*) When any instrument of transfer of shares in a company or association is written on an impressed sheet, and the value impressed thereon is subsequently (in consequence of a rise in the market value of such shares) found to fall short of the amount of duty chargeable under article 60 (*a*), schedule I of the Act, one or more adhesive "Share Transfer Stamps" hereinafter mentioned may be used to make up the required amount.

One-anna stamps how to be impressed.

8. The duty payable on any instrument chargeable with a duty of one anna may be denoted by a coloured impression marked on a skeleton form of such instrument by the Superintendent of Stamps at Calcutta, Bombay, Madras, Rangoon, or Lahore, or by the Commissioner of Stamps at Allahabad.

(1) Hundis payable otherwise than on demand, but not more than one year after date or sight, and for amounts not exceeding Rs. 30,000 in individual value on impressed sheets bearing the word hundi.

(2) Hundis exceeding Rs. 30,000 in individual value, and hundis payable at more than one year after date or sight on paper supplied for sale by the Government, and to which labels have been affixed by one of the officers mentioned in rule 9, clause (*b*), or by the Superintendent of Stamps, Calcutta, and impressed by him in manner provided by rule 10.

(*b*) Every sheet of such stamped paper shall be of a size not less than $8\frac{5}{8} \times 5\frac{1}{8}$ inches, and no plain paper shall be joined to it.

(*c*) The provisions in rule 5 as to use of two or more sheets of stamped paper when a single stamp of the required value is not procurable apply also to hundi stamps used under this rule.

(*d*) Promissory notes drawn or made in British India, and chargeable with a duty of annas 6, 10, or 12, shall be written on impressed sheets of those values bearing the word "Hundi."

N.B.—Promissory notes drawn or made in British India and chargeable with a duty of more than one anna are not among the instruments that may be stamped with impressed labels; and the legal and regular method of paying duty is by the use of impressed sheets, but in the cases of 6, 10 and 12 annas, for which no impressed sheets exist, the use of hundi stamps is prescribed. (Board's C. O. No. 11 of January 1888).

One-anna stamps how to be impressed.

7. The duty payable on any instrument chargeable with a duty of one anna may be denoted by a coloured impression marked on a skeleton form of such instrument by the Superintendent of Stamps at Calcutta, Bombay, Madras, Rangoon, or Lahore, and by the Commissioner of Stamps at Allahabad.

CHAPTER III.—*Of Impressed Labels.*

Instruments for which impressed labels may be used.

8. Impressed labels may be used for the following instruments and counterparts thereof, namely—

(1) Administration bonds:
(2) Affidavits:
(3) Appointments made in execution of a power:
(4) Articles of association of a Company:
(5) Articles of clerkship:
(6) Bills-of-lading:
(7) Charter-parties:
(8) Declarations of trust:
(9) Instruments evidencing an agreement to secure the repayment of a loan made upon the deposit of title deeds or other valuable security, or upon the hypothecation of movable property:

* See also rule 2 in Part IA, Section II, page 87 of this Manual. 3-12-90.

(10) Leases printed or lithographed in an oriental language, when the written matter filled in does not exceed one-fourth of the printed matter:
(11) Memoranda of association of Companies:
(12) Notes of protest:
(13) Petitions for leave to file a specification of an invention, &c.:
(14) Policies of insurance:
(15) Revocations of trust:
(16) Warrants for goods;
and for the following—when written in any *European* language, provided that any instrument written in any *European* language other than English shall have attached to it a translation in the English language—
(17) Agreements or memoranda of agreements which, in the opinion of the officer empowered to affix the label, cannot conveniently be written on impressed sheets:
(18) Instruments engrossed on parchment and written in the English style, which, in the opinion of such officer, cannot conveniently be written on impressed sheets:
(19) Awards:
(20) Bills-of-exchange payable otherwise than on demand and drawn in British India:
(21) Bonds:
(22) Certificates of sale:
(23) Composition deeds:
(24) Conveyances:
(25) Instruments imposing a further charge on mortgaged property:
(26) Instruments of apprenticeship:
(27) Ditto of co-partnership:
(28) Ditto of dissolution of partnership:
(29) Ditto of exchange:
(30) Ditto of gift:
(31) Ditto of partition:
(32) Leases:
(33) Letters of license:
(34) Mortgage deeds:
(35) Powers-of-Attorney:
(36) Re-conveyances of mortgaged property:
(37) Releases:
(38) Settlements:
(39) Transfers of the description mentioned in Article No. 60, clauses (*b*), (*c*), and (*d*) of the First Schedule of the said Act.

Officers empowered to affix labels to instruments mentioned in preceding rule.

9. The following officers are empowered to affix these labels to the instruments mentioned in Rule 8, namely—

(*a*) The Collectors of Calcutta and Karachi; and the Huzur Deputy Collector, Karachi, when the Collector is absent from head quarters.

CHAPTER III.—*Of Impressed Labels.*

Instruments for which impressed labels may be used.

9. Impressed labels may be used for the following instruments and counterparts thereof, namely:—

(1) Administration-bonds;

(2) Affidavits;

(3) Appointments made in execution of a power;

(4) Articles of association of a company;

(5) Articles of clerkship;

(6) Bills-of-lading;

(7) Charter-parties;

(8) Declarations of trust;

(9) Instruments evidencing an agreement to secure the repayment of a loan made upon the deposit of title-deeds or other valuable security, or upon the hypothecation of moveable property;

(10) Leases printed or lithographed in an Oriental language when the written matter filled in does not exceed one-fourth of the printed matter;

(11) Memoranda of association of companies;

(12) Notes of protest;

(13) Policies of insurance;

(14) Revocations of trust;

(15) Share warrants issued by a Company in accordance with section 30 of the Indian Companies Act, 1882 (provided that any such share warrant issued previous to the 14th November 1890 and bearing an adhesive share transfer stamp denoting the full amount of duty payable on the warrant shall be held to have been duly stamped);

(16) Warrants for goods;

and for the following, when written in any European language provided that any instrument written in any European language other than English shall have attached to it a translation in the English language;

(17) Agreements or memoranda of agreements which, in the opinion of the officer empowered to affix the label, cannot conveniently be written on impressed sheets;

vvv Rule 10(b) and the Treasury Officer, Bassein. 20-8-93.

(18) Instruments engrossed on parchment and written in the English style which, in the opinion of such officer, cannot conveniently be written on impressed sheets;

(19) Awards;

(20) Bills-of-exchange payable otherwise than on demand and drawn in British India;

(21) Bonds;

(22) Certificates of sale;

(23) Composition-deeds;

(24) Conveyances;

(25) Instruments imposing a further charge on mortgaged property;

(26) Instruments of apprenticeship;

(27) Instruments of co-partnership;

(28) Instruments of dissolution of partnership;

(29) Instruments of exchange;

(30) Instruments of gift;

(31) Instruments of partition;

(32) Leases;

(33) Letters of license;

(34) Mortgage-deeds;

(35) Powers-of-attorney;

(36) Reconveyances of mortgaged property;

(37) Releases;

(38) Settlements;

(39) Transfers of the description mentioned in Article No. 60, clauses (*b*), (*c*) and (*d*) of the first schedule of the said Act.

Officers empowered to affix labels to instruments mentioned in preceding rule.

10. The following officers are empowered to affix these labels to the instruments mentioned in rule 9, namely—

(*a*) the Collectors of Calcutta and Karachi and the Hazur Deputy Collector, Karachi, when the Collector is absent from head-quarters;

(*b*) the Superintendents of Stamps at Madras, Bombay, Lahore, Rangoon, Moulmein and Akyab;

(*c*) the Commissioner of Stamps, North-Western Provinces and Oudh;

(*d*) the Superintendent of Stamps (Political Resident), Aden.

11(*a*). The payment of duty on instruments (other than instruments which, under section 10 of the said Act, may be stamped with adhesive stamps) executed out of British India, and requiring to be stamped after their receipt in British India, shall be indicated only by impressed labels (*Government of India Notification No.* 5881, *dated* 19*th December* 1890). 5-1-91.

11. (*a*) Every such officer shall, upon any instrument mentioned in rule 9 being brought to him before it is executed, and application being made to him for that purpose, affix thereto a label or labels of such value as the applicant may desire and pay for, and impress such label or labels by means of a stamping-machine, and also stamp or write on the face of the label or labels the date of impressing the label or labels before returning the instrument to the applicant. In the case of instruments written on parchment, the labels must be further secured by metallic eyelets.

Such officers how to act.

(*b*) When the stamp duty amounts to five rupees or upwards, such officer, or some principal assistant of such officer appointed by the Local Government from time to time in this behalf, shall further write on the face of the label or labels his initials, and, when the stamp duty amounts to rupees twenty or upwards, shall also attach his usual signature to the instrument immediately under the labels.

In Calcutta the Deputy Collector and the Superintendent of the Stamp Department of the Collector's office, as well as the Collector, are empowered to initial any label or labels and to attach their usual signatures to any instrument immediately under the labels.

The Superintendent in the Office of the Superintendent of Stamps, Lahore, is empowered to initial any label or labels, and to attach his usual signature to any instrument immediately under the labels, during the absence of the Superintendent of Stamps from Lahore.

12. (*a*) The payment of duty on instruments (other than instruments which, under section 10 of the said Act, may be stamped with adhesive stamps) executed out of British India, and requiring to be stamped after their receipt in British India, shall be indicated only by impressed labels.

Payment of duty in case of instruments executed out of British India.

(*b*) When any such instrument is taken to the Collector under section 17 of the said Act, the Collector, unless he be Collector of Calcutta or Karachi, shall send the instrument to one of the officers mentioned in rule 10, remitting the amount of duty paid in respect of such instrument; and such officer shall stamp the instrument in the manner prescribed by rules 11 (*a*) and 11 (*b*),

and return the same to the Collector for delivery to the person by whom it was produced.

CHAPTER IV.—*Adhesive Stamps.*

When bills-of-exchange may be stamped with adhesive stamps.

13. Bills-of-exchange, payable otherwise than on demand and drawn in sets, when the amount of stamp duty does not exceed one anna for each part of the set, may be stamped with adhesive stamps

14. Except as otherwise provided in these rules, the adhesive. stamp used to denote the duty of one anna shall bear the words "one anna."

Mode of stamping certain instruments with adhesive stamps.

15. The following instruments when stamped with adhesive stamps shall be stamped as follows:—

(*a*) Bills-of-exchange, cheques, and promissory notes drawn or made out of British India, and chargeable with a duty of more than one anna, with adhesive stamps bearing the words "Foreign Bill."

(*b*) Transfers of shares of public companies and associations, with adhesive stamps bearing the words "Share Transfer."

(*c*) An entry as an advocate, vakil, or attorney on the roll of any High Court, with an adhesive stamp bearing the word "Advocate," "Vakil," or "Attorney."

(Such stamp shall be affixed under the superintendence and responsibility of a gazetted officer of the High Court, who shall obtain the stamp from the Superintendent of Stamps and account to him for it. The gazetted officer who affixes the stamp shall write on the face of it his usual signature and the date of signature before parting with the instrument.)

(*d*) Notarial Acts, with adhesive foreign bill stamps bearing the word "Notarial" printed over them.

CHAPTER V.—*Miscellaneous.*

How to denote payment of duty under section 15 of the Act.

16. When it is necessary, under section 15 of the said Act, to denote upon one instrument the payment of duty in respect of another, such payment shall be denoted by an endorsement under the hand of the Collector on the former instrument.

(*b*) The Superintendents of Stamps at Madras, Bombay, Lahore, Rangoon, Moulmein, and Akyab;

(*c*) The Commissioner of Stamps, North-Western Provinces and Oudh;

(*d*) The Superintendent of Stamps (Political Resident), Aden.

Such officers how to act.

10 (*a*.) Every such officer shall, upon any instrument mentioned in Rule 8 being brought to him before it is executed, and application being made to him for that purpose, affix thereto a label or labels of such value as the applicant may desire and pay for, and impress such label or labels by means of a stamping machine, and also stamp or write on the face of the label or labels the date of impressing the label or labels before returning the instrument to the applicant. In the case of instruments written on parchment, the labels must be further secured by metallic eyelets.

(*b*). When the stamp duty amounts to five rupees or upwards, such officer, or some principal assistant of such officer appointed by the Local Government from time to time in this behalf, shall further write on the face of the label or labels his initials; and when the stamp duty amounts to Rs. 20 or upwards shall also attach his usual signature to the instrument immediately under the labels.

In Calcutta the Deputy Collector and the Superintendent of the Stamp Department of the Collector's office, as well as the Collector, are empowered to initial any label or labels, and to attach their usual signatures to any instrument immediately under the labels. The Superintendent in the office of the Superintendent of Stamps, Lahore, is empowered to initial any label or labels, and to attach his usual signature to any instrument immediately under the labels during the absence of the Superintendent of Stamps from Lahore.

Payment of duty in case of instruments executed out of British India.

11 (*a*). The payment of duty on instruments (other than Bills-of-exchange, Cheques, and Promissory Notes) executed out of British India, and requiring to be stamped after their receipt in British India, shall be indicated only by impressed labels.

(*b*). When any such instrument is taken to the Collector under section 17 of the said Act, the Collector, unless he be the Collector of Calcutta or Karachi, shall send the instrument to one of the officers mentioned in Rule 9, remitting the amount of duty paid in respect of such instrument; and such officer shall stamp the instrument in the manner prescribed by Rules 10 (*a*) and 10 (*b*), and return the same to the Collector for delivery to the person by whom it was produced.

CHAPTER IV.—*Adhesive Stamps.*

When bills-of-exchange may be stamped with adhesive-stamps.

12. Bills-of-exchange, payable otherwise than on demand and drawn in sets, when the amount of stamp duty does not exceed one anna for each part of the set, may be stamped with adhesive stamps.

13. Except as otherwise provided in these rules, the adhesive stamp used to denote the duty of one anna shall bear the words "one anna."

Mode of stamping certain instruments with adhesive stamps.

14. The following instruments, when stamped with adhesive stamps, shall be stamped as follows :—

(*a*) Bills-of-exchange, Cheques, and Promissory Notes drawn or made out of British India, and chargeable with a duty of more than one anna, with adhesive stamps bearing the words "Foreign Bill."

(*b*) Transfers of shares of Public Companies and Associations, with adhesive stamps bearing the words "Share Transfer."

(*c*) An entry as an Advocate, Vakil or Attorney on the roll of any High Court, with an adhesive stamp, bearing the word "Advocate," "Vakil," or "Attorney."

(Such stamp shall be affixed under the superintendence and responsibility of a gazetted officer of the High Court, who shall obtain the stamp from the Superintendent of Stamps and account to him for it. The gazetted officer who affixes the stamp shall write on the face of it his usual signature and the date of signature before parting with the instrument.)

(*a*) Notarial Acts, with adhesive Foreign Bill stamps, bearing the word "Notarial" printed over them.

CHAPTER V.—*Miscellaneous.*

How to denote payment of duty under section 15 of the Act.

15. When it is necessary, under section 15 of the said Act, to denote upon one instrument the payment of duty in respect of another, such payment shall be denoted by an endorsement under the hand of the Collector on the former instrument.

Payment under section 30 to be in cash.

16. Every payment made under section 30 of the said Act shall be made in cash.

Power of Collector to require proof in applications for refund or renewal.

17. The Collector may require every person claiming a refund or renewal under Chapter VI of the said Act, or his duly authorized agent, to make an oral deposition on oath, or affirmation, or to put in an affidavit, setting forth the circumstances under which the claim has arisen. The Collector may also, if he thinks fit, call for the evidence of witnesses in support of the statement set forth in the deposition or affidavit of the claimant or his agent.

Local Government to fix limit of reward to be granted by Magistrates.

18. Any Magistrate convicting or trying an offender under Chapter VIII of the Stamp Act may grant to any person who may have contributed to the conviction a reward within a limit to be fixed by the Local Government.

NOTE.—Under the power given by this rule, the Government of Bengal has limited the reward to be given by a Magistrate to the amount of fine levied up to a maximum sum of Rs. 50. (G. O. No. 127, dated 23rd June 1881.)

Payment under section 30 to be in cash.

17. Every payment made under section 30 of the said Act shall be made in cash.

Power of Collector to require proof in applications for refund or renewal.

18. The Collector may require every person claiming a refund or renewal under Chapter VI of the said Act, or his duly authorized agent, to make an oral deposition on oath or affirmation, or to put in an affidavit, setting forth the circumstances under which the claim has arisen. The Collector may also, if he thinks fit, call for the evidence of witnesses in support of the statement set forth in the deposition or affidavit of the claimant or his agent.

Local Government to fix limit of reward to be granted by Magistrates.

19. Any Magistrate convicting or trying an offender under Chapter VIII of the said Act may grant to any person who may have contributed to the conviction a reward within a limit to be fixed by the Local Government. see p. 117

NOTE.—Under the power given by this rule, the Government of Bengal has limited the reward to be given by a Magistrate to the amount of fine levied up to a maximum sum of Rs. 50 (G. O. No. 127, dated 23rd June 1881). 7-6-91.

2. Impressed labels shall be used to denote the duty payable under Section 35 of the Indian Companies Act, 1882, on share-warrants issued by a Company in accordance with Section 30 of the said Indian Companies Act.

Provided that any such share-warrant issued previous to the date of this notification and bearing an adhesive share transfer stamp denoting the full amount of duty payable on the warrant shall be held to have been duly stamped (*Government of India notification No.* 1662, *dated* 14th *November* 1890). 3-12-90.

2170, dated 22nd May 1891. 7-6-91.

PART IA.

Stamp duty on copies, &c., of baptismal, &c., certificates how to be denoted.

1. The stamp duty payable under Article 22 of Schedule I to the Indian Stamp Act, 1879, on copies or extracts certified to be true copies or extracts of baptismal, marriage, and burial certificates, shall be denoted by means of adhesive court-fee labels. (*Government of India notification No.* 2036, *dated* 30*th June* 1882.)

The duty payable under the same Article, on certified copies granted under the provisions of the Births, Deaths, and Marriages Registration Act, VI of 1886, may be paid by means of adhesive court-fee labels. (*Government of India notification No.* 6717, *dated* 21*st December* 1888).

The officer issuing the certificate shall cancel the adhesive court-fee label affixed thereto by writing his name across it.

When a certificate is granted to a person belonging to any of the classes exempted by the notification of the Government of India, in the Financial Department, No. 1603, dated the 9th June 1882, a statement signed by the officer issuing the certificate should be made thereon, showing the grounds on which such certificate is issued without the payment of stamp duty. (*Government of India resolution received with Government order No.* 1905*T—F, dated* 29*th September* 1882.)

PART II.

Rules issued by the Government of Bengal under the provisions of section 55 *of the Indian Stamp Act.*

The following rules for regulating the supply and sale of stamps and stamped papers, the persons by whom alone such sale is to be conducted, and the duties and remunerations of such persons, were issued by the Government of Bengal under notification dated 25th April 1881:—

General instructions for the supply of different kinds of stamps.

1. According to the rules made by the Governor-General in Council under sections 9, 15, 17, 32, 51, and 56 of the Act, and published at pages 65 to 68 of the *Gazette of India* dated 26th* February 1881, there are two kinds of stamps for indicating the payment of duty on instruments under the Indian Stamp Act, namely—

Impressed stamps, including—

(*a*) *Impressed sheets*, that is to say, sheets of paper bearing the impression of stamps of different values engraved thereon, and sold to the public for use by them in accordance with the above rules.

Impressed labels, to be affixed and impressed by Government officers, as directed in Chapter III of the rules of the Government of India above referred to.

(*b*) *Adhesive stamps*, sold to the public for use by them in accordance with the above rules.

The Collector of Calcutta shall obtain from the Superintendent of Stamps, Calcutta, and keep in his store, a supply of the impressed labels, and shall, upon receipt of any instruments mentioned in Chapter III of the rules made by the Governor-General in Council

* Superseded by rules published under notification No. 1288, dated 3rd March 1882, *ante*.

referred to above, affix thereto, in the manner directed in those rules, an impressed label or labels of such value as may be required. The Superintendent of Stamps shall also keep a supply of the two other descriptions of stamps, viz., *impressed sheets* and *adhesive stamps*, and shall issue them on indent to the Collectors of districts, Deputy Commissioners, and such other district officers as may be authorized by the Board to indent directly on the Stamp Office for stamps. The Collector, Deputy Commissioner, or such other officer as aforesaid shall keep the stamps in such manner and under such rules as the Board may direct, and shall issue them to the treasurer or stamp darogah at the head-quarters of each district, to subdivisional nazirs, or to any of their subordinates entrusted with the custody and sale of stamps on behalf of Government, and the stamps shall be sold to the public through *ex-officio* or licensed vendors in the manner hereinafter prescribed.

Ex-officio vendors.

2. The treasurer or stamp darogah at the head-quarters of a district, the subdivisional nazir, or any other subordinate officer entrusted with the custody and sale of stamps on behalf of Government, as mentioned in Rule I, shall be *ex-officio* vendors, and shall sell on behalf of Government impressed sheets, hundi stamps, and adhesive stamps, to licensed vendors and to the public on application.

Licensed vendors.

3. Such persons as may be licensed by the Collectors or Deputy Commissioners shall be licensed vendors, and shall sell to the public such stamps as are indicated in their licenses.

License what to specify.

4. Every license shall specify the name of licensee, the description of stamps which may be sold under the license, the place of vend, and such other matters as may be necessary, and shall be signed by the authority granting it. The license shall be revocable at any time by the authority who grants it.

Rates of discount.

5. Subject to Rule 6, every licensed vendor who purchases from Government, by payment of ready money, impressed sheets, hundi stamps, and adhesive stamps, shall receive the same at a discount, at the following rates:—

	ADHESIVE STAMPS.			IMPRESSED SHEETS AND HUNDI STAMPS.	
	Stamps not exceeding in value 8 annas each.	Stamps exceeding in value 8 annas each, but not exceeding in value Rs. 5 each.	Stamps exceeding in value Rs. 5 each, but not exceeding in value Rs. 50 each.		
	Per cent.	Per cent.	Per cent.		Per cent.
Calcutta, Howrah (sudder station), 24-Pergunnahs (sudder station), Burdwan (sudder station), Hooghly (sudder station).	$3\frac{1}{2}$ = two pice in the rupee.	$1\frac{9}{16}$ = one pice in the rupee.	$1\frac{9}{16}$ = one pice in the rupee.	At all places	$3\frac{1}{2}$ = two pice in the rupee.
All other places	$4\frac{11}{16}$ = three pice in the rupee.	$3\frac{1}{2}$ = two pice in the rupee.	$1\frac{9}{16}$ = one pice in the rupee.	.....	.....

/a ✓ "at the time of sale." 14-1-93.

Licensed vendor to submit the register quarterly for examination, and to make it over for deposit at the end of the year.

"Every licensed vendor shall submit this register once in every three months to the Collector, or, in a subdivision, to the Subdivisional Officer, for examination and signature, and shall make it over at the end of the year to the Collector or Subdivisional Officer, as the case may be, for deposit in his office." 5-2-97.

6. No discount shall be given on account of the purchase of any stamp exceeding Rs 50 in value, nor on any stamp applied on material furnished by the purchaser himself. Discount shall not be allowed if the total value of the quantity of stamps purchased at one time does not amount to Rs. 25 or upwards.

When no discount is allowable.

7. Licensed vendors alone are allowed discount on the purchase of stamps. No *ex-officio* vendor is allowed to purchase stamps at a discount for sale on his own account to the public.

No *ex-officio* vendor to get discount.

8. No licensed vendor shall be supplied with stamps on credit without the special sanction of Government.

No licensed vendor to get supply on credit.

9. Every licensed vendor shall at all times have stuck up in a conspicuous place outside the place of vend a signboard bearing the name of the vendor, with the words "*Licensed Vendor of Stamp*" in the vernacular language of the district. He shall also have in the place of vend his license and the Acts of the Legislature and their schedules, referring to the stamps sold by him, together with these rules in English, placed so that they can readily be seen and read by purchasers.

Licensed vendor to exhibit signboard, license, &c.

10. Every *ex-officio* or licensed vendor shall write in the vernacular language of the district on the back of every impressed sheet which he sells, a serial number, the date of sale, the name and residence of the purchaser, and the value of the stamp in full in words, and shall affix his signature to the endorsement: at the same time he shall make corresponding entries in a register to be kept by him in the following form:—

Particulars to be entered on back of impressed sheets and in register kept for the purpose.

Serial No.	Date of sale.	Value of stamp.	Name and residence of purchaser.	REMARKS.

No vendor shall knowingly make a false endorsement on the impressed sheet sold, or a false entry in his register.

11. No *ex-officio* or licensed vendor shall take for any stamp more than the value denoted thereon, and every such vendor shall without delay deliver any stamp which he has in his possession for sale on demand by any person tendering the value in any currency which would be accepted on behalf of Government by the Collector of the district.

Overcharge strictly prohibited.

12. No licensed vendor shall sell any stamps the use of which has been ordered by competent authority to be discontinued.

Cancelled stamps not to be sold.

13. A licensed vendor shall obtain all the supplies of stamps which he is authorized to sell, only from the treasury of the district for which his license was granted, and shall sell stamps only at the place mentioned in his license.

Licensed vendor to obtain supply from treasury only.

14. Every *ex-officio* vendor shall keep and render such accounts as may be prescribed from time to time by the Board of Revenue.

Ex-officio vendor to keep accounts.

15. Every vendor shall allow the Collector of the district, or any officer duly authorized by such Collector or by the Local Government, at any time to inspect his accounts and registers, and to examine the store of stamps in his possession.

Accounts, &c., to be open to inspection.

16. Every vendor shall, at any time on the demand of the Collector or other officer duly authorized by the Local Government, deliver up all stamps, or any class of stamps, remaining in his possession; and if such stamps have been paid for, shall receive back the value thereof, less any discount which may have been allowed. A vendor resigning his license, or whose license is revoked, shall also be entitled to get back the value of the stamps remaining unsold, and which have been paid for and are fit for use, less the amount of discount allowed thereon.

Stamps to be delivered on demand by Collector or on revocation of license, &c.

17. A licensed vendor may exchange unsold stamps which are fit for use for other stamps of the same kind.

Unsold stamps may be exchanged.

18. When a stamp vendor is unable to furnish a single stamp of the value required for any instrument, the number furnished shall be the smallest number which he can supply so as to make up the required amount, and in each such case the stamp vendor must certify *truly*—(1) that he is unable to furnish a single stamp of the required amount, and (2) that the number of sheets furnished is the smallest number he can supply so as to make up the required amount.†

Number of stamps for a single instrument.

19. No certificate shall be made under Rule 18 by a stamp vendor in any case in which the stamp duty required exceeds the highest value of the stamps which such vendor is authorized to sell.

20. These rules shall come into force from the 1st May 1881.

SECTION III.—JUDICIAL OR COURT-FEE STAMPS.

PART I.

Rules issued by Government under sections 26 *and* 27 *of the Court-fees Act*—

Rules 1—11.—*Government of India notifications Nos.* 361 *and* 1256, *dated* 18*th April and* 1*st June respectively, and Government of Bengal notification dated* 26*th June*, 1883.

Rule—12.—*Government of India notification No.* 1522, *dated* 20*th March* 1885.

1. Adhesive and impressed stamps bearing the words "Court-fee" are called court-fee stamps, and the fees chargeable under Act VII of 1870 are to be collected only by means of such stamps, subject to the exceptions mentioned in section 3 of the Act.

"Court-fee stamps" defined.

* NOTE.—Submission by licensed vendors to District Officers of the monthly accounts prescribed under this rule has been discontinued by the Board's Circular Order No. 5 of January 1883.

† For form of certificate, *see* Section II, Part I, Rule 5(*a*).

by a single adhesive stamp, or if a single adhesive stamp of the required value is not available, the next lower value available shall be used, and the deficiency shall be made up by the use of one or more additional adhesive stamps of the next lower values which may be required to make up the exact amount of the fee.

When fees amount to or exceed Rs. 10.

4. When, in the case of fees amounting to or exceeding Rs. 10, the amount can be denoted by a single impressed stamp, the fee shall be denoted by a single impressed stamp of the required value. But if the amount cannot be denoted by a single impressed stamp, or if a single impressed stamp of the required value is not available, an impressed stamp of the next lower value available shall be used, and the deficiency shall be made up by the use of one or more additional impressed stamps of the next lower values available which may be required to make up the exact amount of the fee, in combination with adhesive stamps to make up fractions of less than Rs. 10.

Certificate to be given when a single stamp is not available.

5. When a single stamp of the required value under the last two rules is not available in stock, a certificate to that effect in the form below shall be given by the Collector of the district or officer in charge of the sadar or subdivisional treasury: provided that when the fee chargeable does not exceed Rs. 50, such certificate may also be given by a licensed vendor of Court-fee stamps. The certificate referred to must be affixed to the document and filed with it:—

FORM OF CERTIFICATE.

"Certified that a single stamp of the value of Rs. required for this document is not available, and that the smallest number of stamps which I can furnish so as to make up the required amount is as follows":—

Mode of stamping and engrossing instruments for which a single stamp is not available.

6. Any adhesive stamps which may be used under rule 4 shall be affixed to the impressed stamp of the highest value employed in denoting the fee, or to the first sheet of the document to be inscribed in such manner as not to conceal the value of the stamp thereon.

When a document is not properly stamped.

7. A document stamped otherwise than in accordance with the preceding rules is not properly stamped within the meaning of section 28 of the Court-fees Act, 1870.

8. When two or more impressed stamps are used to make up the amount of the fee chargeable under the Court-fees' Act, a portion of the subject-matter shall be written on each impressed stamp so used, and the writing on each stamp shall be attested by the signature of the person or persons executing the document.

Subject-matter to be written in each impressed stamp used for a document and the writing attested by the executants.

9. When one or more impressed stamps used to denote a fee are found insufficient to admit of the entire document being written on the side of the paper which bears the stamp, so much plain paper may be joined thereto as may be necessary for the complete writing of the document, and the writing on the impressed stamps and on the plain paper shall be attested by the signature of the person or persons executing the document.

Directions for the use of plain paper with impressed stamps.

10. Every *ex-officio* or licensed vendor shall insert at the time of sale to the public the name of the purchaser, the date of sale, and the signature of the vendor on the blank space left for this purpose on each adhesive Court-fee stamp.

Particulars to be entered on adhesive stamps.

NOTE.—In Calcutta and other places, where the sale of stamps of low value is so great as to render it difficult to carry out the above rule 10 in its entirety, the Board have power to relax it to such extent and in such a manner as may appear necessary, provided that no such relaxation shall apply to stamps of the value over one rupee, and that in each case the extent and manner of the relaxation shall be distinctly stated in the order, and be published for general information.

11. Every *ex-officio* or licensed vendor shall write at the time of sale on the back of every impressed Court-fee stamp which he sells, the date of sale, the name of the purchaser, and the value of the stamp in full in words, and shall affix his signature to the endorsement.

Particulars to be entered on impressed stamps.

12. Licensed vendors at all places purchasing Court-fee stamps of the total value of Rs. 25 and upwards at one time, by payment of ready money, shall receive the same at a discount at the following rates:—For stamps of the value of one rupee or less, ~~three pies in the rupee~~: for stamps of higher value, ~~one and a half pies~~ in the rupee.

Rates of discount on Court-fees.

N.B.—The above rule does not apply to stamp vendors in the islands of Hatya and Sundeep in Noakhali, who are granted special rates of discount.

13. No discount is allowed on purchase of any stamp of which the value is more than Rs. 50. Stamps above that value are procurable from the District and the Subdivisional Officers.

No discount on stamps of more than Rs. 50.

14. When persons cannot be found willing to undertake the sale of judicial stamps in any locality in which the establishment of a vendor seems desirable, some person in the public service may be appointed stamp vendor on a small salary in addition to the usual rate of discount allowed to licensed vendors. This system should not, however, be introduced without the sanction of Government.

Special arrangement for vend of stamps.

15. It is the object of the Government to increase the number of stamp vendors as much as possible, so that stamps may be readily obtainable by the public. Licenses for the sale of stamps of every description should therefore be granted to any respectable person who wishes to sell them, either as a special business or as an addition to some other business which he carries on, as well as to Rural Registrars or their muharrirs, and to postmasters with the consent of the Postmaster-General.

Who may be licensed stamp vendors.

16. To meet the public demand, every licensed vendor should be required to keep a proper stock of stamps which he may be authorized to sell. If he fails to do so, his license should be cancelled.

Every licensed vendor to keep a proper supply of stamps.

17. In order to afford to the public greater facilities for obtaining one-anna revenue stamps and to encourage a wider observance of the law in respect to their use, District Officers should insist on every stamp vendor keeping a sufficient stock of these stamps for sale. The keeping up of such stock should be made one of the conditions of the vendor's license, and it will be the duty of the Deputy Collector in charge of the Stamp Department in each district to see that the condition is duly observed by all vendors.

Supply to include one-anna revenue stamps.

18. No treasurer or other subordinate officer in charge of stamps is allowed to purchase stamps at a discount for sale on his own account to the public.

Ministerial officers not to be allowed any discount.

19. Extra precautions should be taken to preserve the adhesive stamps from damp, and to prevent their becoming firmly fixed together by the gum on the back. The stocks should be carefully examined and dried when necessary, and the place where they are stored should be always kept properly dry. The sheets also, as far as possible, should be kept face to face and never back to back.

Special care to be taken with adhesive stamps.

20. As extra precautions seem to be necessary in the districts of the Presidency, Rajshahi, Dacca, Chittagong, Orissa, and Burdwan Divisions to preserve adhesive stamps from damp, the Treasury Officers of those districts are required to keep all adhesive stamps remaining in their hands in a small air-tight and locked tin-box within the stamp almirah or chest.

Adhesive stamps to be kept in tin-box within the almirah or chest in some districts.

21. Any deficiency that may be discovered in the store of stamps must be immediately reported both to the Superintendent of Stamps and to the Commissioner of the Division, who must report it to the Board.

Deficiency in store to be at once reported.

22. The Treasury Officer is to cause the store under double locks to be opened, and the required quantity of stamps to be counted and delivered to the treasurer, stamp daroga or nazir in his presence. The number and value of stamps delivered to the treasurer, stamp daroga or nazir is to be entered in the store-book, and a balance struck at the time of delivery. This balance is to be attested by the initials of the Treasury Officer, and of the treasurer, stamp daroga or nazir, both of whom must invariably be present during the whole time that the store under double locks, or any part of it, remains open. The deliveries shown in the store-book must agree with the indent as approved.

Issue from double locks.

23. If the treasurer, stamp daroga, or nazir requires stamps at any intermediate time, the same process is to be observed as is prescribed in the preceding rule.

Issue from double locks at intermediate time.

24. District Officers should exercise a strict supervision over their treasuries in this department, and Commissioners should, in their inspectional visits, pay particular attention to the state of the stamp accounts.

Supervision by District Officers and Commissioners.

25. Every Treasury Officer shall be held personally liable for any loss that may occur to Government during his incumbency owing to his neglect to observe the rules.

Personal liability of Treasury Officer.

26. When any person is possessed of impressed Court-fee stamps for which he has no immediate use, or which have been spoiled or rendered unfit or useless for the purpose intended, or

Refund of impressed Court-fee stamps and of Court-fee adhesive labels.

The following rules to be substituted for those bearing the same numbers :—

"22. *Issue from double locks.*—The Treasury Officer is to cause the store under double locks to be opened, and the required quantity of stamps to be counted and delivered in his presence to the Treasurer at the head-quarters of a district, and at subdivisions to the subordinate officer entrusted with the custody and sale of stamps on behalf of Government. The number and value of stamps delivered to the Treasurer at head-quarters and to the subordinate officer at subdivisions is to be entered in the store-book, and the balance struck at the time of delivery. This balance is to be attested by the initials of the Treasury Officer and Treasurer at head-quarters, and of the Treasury Officer and subordinate officer at subdivisions, both of whom must invariably be present during the whole time that the store under double locks, or any part of it, remains open. The deliveries shown in the store-book must agree with the indent as approved.

"23. *Issue from double locks at intermediate times.*—If the Treasurer at head-quarters, or the subordinate officer at a subdivision, requires stamps at any intermediate time, the same process is to be observed as is prescribed in the preceding rule."

10-8-1901.

(1) At the end of rule 22 add the following words :—

"and should also agree with the entries in the account of daily sales (*i.e.*, single lock account) of the treasurer at head-quarters and of the subordinate officers at subdivisions." 15-11-1901.

when any person is possessed of two or more (or, in the case of denominations below Rs. 5, four or more) Court-fee adhesive labels which have never been detached from each other, and for which he has no immediate use, the Collector shall, on application, repay to him the value of such stamps or labels in money, deducting one anna in the rupee, upon such person delivering up the same to be cancelled, and proving to the Collector's satisfaction that they were purchased by him with a *bonâ fide* intention to use them, that he has paid the full price thereof, and that they were so purchased, or, in the case of impressed Court-fee stamps, so purchased, spoiled, or rendered useless, within the period of six months preceding the date on which they are so delivered. Provided that Commissioners of Divisions may, in special cases, allow refunds when application is made within one year from the date of purchase of the stamps or labels, or, also in the case of impressed Court-fee stamps, within one year from the date on which the stamps were spoiled or rendered useless.

Refund of value of stamps to vendors less one anna in the rupee.

27. In the following cases the full value of the stamps returned into store, less one anna in the rupee, shall be paid to the stamp vendors:—

(*a*) When the vendor resigns his license.

(*b*) When the license is revoked for any fault of the licensee.

(*c*) When the stamps are returned on the death of the vendor.

(*d*) When the stamps are returned on the application of the vendor for leave to restore any stamps.

Refund of value of stamps to vendors less discount.

In the following cases the full value of the stamps returned into store, less only the discount allowed on their sale, shall be paid to licensed vendors:—

(*a*) When stamps are returned on expiry of the license.

(*b*) When they are recalled by Government.

(*c*) When the license is revoked for any cause other than the fault of the licensee.

Stamps may be exchanged.

Provided that a licensed vendor may exchange unsold stamps, which are fit for use, for other stamps of the same kind.

Provided also that no adhesive stamp shall be received back into store, unless in cases where the value of each label is not less than Rs. 5, there are at least two such labels which have

never been detached from each other; and in cases where the value of each label is less than Rs. 5, unless there are at least four such labels which have never been detached from each other.

Refund of adhesive labels attached to impressed sheets of Court-fee stamps.

28. When adhesive labels are attached to impressed sheets of Court-fee stamps in accordance with the directions contained in notification by the Government of India, No. 361, dated the 18th April 1883, such labels should be regarded as impressed stamps for the purposes of refund under these rules.

Refund of the value of the stamp on the plaint presented to any civil or revenue Court.

29. When a plaint disclosing a reasonable case on the merits is presented to any civil or revenue Court, in such a form that the presiding judge or officer without summoning the defendant rejects it, not for any substantial defect, but on account of an entirely technical error in form only, and so as to leave the plaintiff free to prosecute precisely the same case in another form against the same defendant or defendants, the value of the stamp on the plaint shall be refunded on presentation of an application to the Collector of the district in which the Court is situated, together with a certificate from the Judge or officer who rejected the plaint, that it was rejected under the circumstances above described, and that the value of the stamp should, in his opinion, be refunded.

Renewal on the certificate of the presiding officer of any Court of adhesive Court-fee stamps which have been rendered useless.

30. The presiding officer of any Court, where adhesive Court-fee stamps are used, shall, in the exercise of his discretion, be competent to issue a certificate for the renewal, free of charge, of the stamp or stamps on any document, in any case in which the rewriting of such document has, through inadvertence or accident, been in his opinion rendered necessary; or when after it has been duly stamped, and the stamps have been cancelled, it is found that the reason for presenting it to, or filing it in, the Court has ceased to exist. Such certificate shall be sufficient authority to the Collector or officer in charge of a subdivision, as the case may be, to issue to the holder of the certificate other stamps of the value specified in the certificate, on delivery of the stamps which have been rendered useless.

Renewal of stamps used under section 3 of the Court-fees Act in the High Court of Calcutta, on the certificate of the taxing officer.

31. As regards stamps used under section 3 of the Court-fees Act in the High Court of Calcutta, the taxing officer mentioned in section 5 of the Court-fees Act, VII of 1870, is, in the exercise of his discretion, competent to issue a

certificate for the renewal, free of charge, of the stamp or stamps on any document in cases when the rewriting of such document has, through inadvertence or accident, been, in his opinion, rendered necessary; or where, after a document has been duly stamped and the stamps cancelled, it is found that the reason for presenting it to, or filing it in, the Court has ceased to exist. Such certificate shall be sufficient authority to the Collector to issue to the holder of the certificate other stamps of the value specified in the certificate, on delivery of the stamps which have been rendered useless.

Content of application.

32. Applications for refund or renewal shall be made on the printed form given below (which shall be obtained from the Superintendent of Stationery by indent in the usual way), containing the particulars required by law, with counterfoils, including the receipt to be given by the Collector and the receipt for money or fresh stamps, as the case may be, to be given by the party. These forms are to be obtained from the nazir or stamp vendors at one pice per sheet. Stamp vendors may obtain the forms from the Collectors' offices at the rate of 80 copies per rupee for retail to the public at one pice per sheet, and while such printed forms are available they must be used by applicants.

FORM OF APPLICATION FOR REFUND OR RENEWAL.

1. Name of applicant.
2. Description of stamp (*i.e.*, impressed or denoted).
3. Value.
4. Date of purchase.
5. Where and from whom purchased.
6. Date of the stamp becoming spoiled or unfit for use.
7. Manner in which the stamp has become spoiled or unfit for use.
8. Whether the application is for refund or renewal.
9. Date of application.

I do hereby declare that the statements made above are true to the best of my knowledge and belief.

(*Signature of Applicant.*)

10. Date fixed for disposal.
11. Date of disposal.
12. Final order.
13. Initials of Collector.

APPLICANT'S RECEIPT.

Received from the Collector of

the sum of Rs.

only, being the value of

spoiled stamps less one anna in each rupee of the nominal value.

(*Signature.*)

Date

Received from the Collector of

fresh stamps as follows :—

Number.	Value.	Amount.
Total ...		

(*Signature of the Applicant.*)

Date

COLLECTOR'S RECEIPT.

Received an application with

spoiled stamps, value Rs.

praying for {refund / renewal} thereof under section

, Act VII of 1870. Of these

stamps, value Rs. , are herewith

returned as inadmissible.

Orders will be passed on

(*Signature of the Collector.*)

Date

33. The Collector shall keep a register of applications for refund or renewal in the form given below :—

Register of applications.

REGISTER OF APPLICATIONS FOR REFUND OF THE VALUE OR RENEWAL OF STAMPS.

The following particulars shall be entered in this register :—

1. Serial number of application.
2. Date of application.
3. Name of applicant.
4. Number and description of stamps delivered for refund or renewal—
   (*a*) Number.
   (*b*) Description.
5. Value of each stamp.
6. Total value.
7. Abstract and date of Collector's order.
8. Amount of refund granted in cash.
9. Value of stamps allowed to be renewed.
10. Value of stamps returned in respect of which refund or renewal is refused.
11. Date of refund, renewal, or return of stamps, to applicant.
12. Receipt of applicant or his duly authorized agent.
13. Signature of Collector.
14. Date of forwardal of stamps to Superintendent of Stamps for destruction.
15. Date of receipt of Superintendent's certificate of destruction.
16. Remarks.

34. On receipt of an application the stamped papers shall be counted, and the counterfoil attached to the form shall be filled up and returned to the applicant, who will be told when the Collector's order will be passed.

Procedure after receipt of application.

35. The Collector will satisfy himself that the stamps are genuine, and that no marks of cancelment have been erased. He will also carefully examine the grounds of the application before granting the refund or renewal.

The Collector to examine the stamps and the grounds of application.

36. If the Collector is satisfied that the applicant is entitled to the refund or renewal, he shall grant such refund or renewal, as the case may be, entering the necessary particulars in the counterfoil attached to the application, and taking the applicant's receipt thereon.

Particulars to be noted by the Collector at the time of granting refund or renewal.

37. If the Collector thinks it necessary to require an affidavit, he will return the application for that purpose. If a deposition be thought necessary, the Collector should take it or have it taken at once.

Procedure to be followed when affidavit or deposition is necessary.

38. If the stamp has been bought in a district other than that in which it is presented for refund or renewal, the Collector will refer the applicant to the Collector of the district where the stamp was purchased.

Procedure when stamp is purchased in different districts.

39. Applications for refund or renewal may be received by either the Collector or the Stamp Deputy Collector; in the latter case they must be sent immediately to the Collector for orders.

Who to receive application.

40. It is understood that in some districts the practice is for the Collector to call for a report from the Treasurer. This can only be necessary in very exceptional cases.

Treasurer's report necessary in exceptional cases.

41. Refunds shall, if possible, be made on the day of application.

Refunds when to be made.

42. An application for refund of the value of stamps purchased at a subdivision may be received by the subdivisional officer, who shall forward it with the stamps and with the deposition of the applicant, if a deposition is considered necessary, to the Collector for disposal.

Procedure when application is made to subdivisional officer.

43. The entries in the register referred to in rule 33 of these rules should be filled in after disposal of the application.

Entries in the register of applications when to be filled in.

44. When an application for refund of the value, or renewal, of spoilt or useless stamps is sanctioned, or a deposition, affidavit, or further evidence demanded in support of it, if the amount of the refund, or fresh stamps be not taken, or the deposition, affidavit, or further evidence called for be not given, as the case may be, within one year of the date of the order, in either case the application shall be struck off, and the stamps sent to the Superintendent of Stamps for destruction.

Circumstances under which applications may be struck off and the stamps destroyed.

45. When a refund or renewal is granted, the district officer shall then and there punch or mark the stamp in such a way that it can never be presented again.

Cancellation of stamp after grant of refund.

Fraction of an anna to be omitted in calculating fee.

2. If in any case the amount of the fee chargeable involves a fraction of an anna, such fraction shall be remitted.

Number and kind of stamps to be used—when fees amount to less than Rs. 10.

3. When, in the case of fees amounting to less than Rs. 10, the amount can be denoted by a single adhesive stamp, such fee shall be denoted by a single adhesive stamp of the required value. But if the amount cannot be denoted by a single adhesive stamp, or if a single adhesive stamp of the required value is not available, the next lower value available shall be used, and the deficiency shall be made up by the use of one or more additional adhesive stamps of the next lower values which may be required to make up the exact amount of the fee.

—when fees amount to or exceed Rs. 10.

4. When, in the case of fees amounting to or exceeding Rs. 10, the amount can be denoted by a single impressed stamp, the fee shall be denoted by a single impressed stamp of the required value. But if the amount cannot be denoted by a single impressed stamp, or if a single impressed stamp of the required value is not available, an impressed stamp of the next lower value available shall be used, and the deficiency shall be made up by the use of one or more additional impressed stamps of the next lower values available, which may be required to make up the exact amount of the fee, in combination with adhesive stamps to make up fractions of less than Rs. 10.

Certificate to be given when a single stamp is not available.

5. When a single stamp of the required value under the last two rules is not available in stock, a certificate* to that effect shall be given by the Collector of the district or officer in charge of the sudder or subdivisional treasury: provided that when the fee chargeable does not exceed Rs. 50,* such certificate may also be given by a licensed vendor of court-fee stamps. The certificate referred to must be affixed to the document and filed with it.

* Government order No. 1907TF, dated 22nd October 1886, and Board's circular order No. 5 of March 1887.

Mode of stamping and engrossing instruments for which a single stamp is not available.

6. Any adhesive stamps which may be used under rule 4 shall be affixed to the impressed stamp of the highest value employed in denoting the fee, or to the first sheet of the document to be inscribed in such manner as not to conceal the value of the stamp thereon.

7. A document stamped otherwise than in accordance with the preceding rules is not properly stamped within the meaning of section 28 of the Court-fees Act, 1870.

8. When two or more impressed stamps are used to make up the amount of the fee chargeable under the Court-fees Act, a portion of the subject-matter shall be written on each impressed stamp so used, and the writing on each stamp shall be attested by the signature of the person or persons executing the document.

9. When one or more impressed stamps used to denote a fee are found insufficient to admit of the entire document being written on the side of the paper which bears the stamp, so much plain paper may be joined thereto as may be necessary for the complete writing of the

* In the form similar to that prescribed in the case of non-judicial stamps, see second note at foot of page 90. 7-8-91.

document, and the writing on the impressed stamps and on the plain paper shall be attested by the signature of the person or persons executing the document.

Particulars to be entered on adhesive stamps.

10. Every *ex-officio* or licensed vendor shall insert at the time of sale to the public the name of the purchaser, the date of sale, and the signature of the vendor on the blank space left for this purpose on each adhesive court-fee stamp.

On impressed sheets.

11. Every *ex-officio* or licensed vendor shall write on the back of every impressed court-fee stamp which he sells, the date of sale, the name of the purchaser, and the value of the stamp in full in words, and shall affix his signature to the endorsement.

Additional court-fee on probates, &c., how to be denoted.

12. The additional court-fee payable under section 19E, added to the Court-fees Act VII of 1870, by Act XIII of 1875, on probates and letters-of-administration, shall be denoted either (*a*) by impressed and adhesive stamps in the manner prescribed above, or (*b*) wholly by adhesive stamps.

PART II.

BOARD'S RULES.

Cancellation of stamps.

1. Local officers should direct their particular attention to the provisions of section 30 of the Court-fees Act, VII of 1870, regarding the cancellation of stamps used under that Act. The personal responsibility of the officer who gives any order to see that the stamp affixed under Act VII of 1870 is punched *before* he takes action is clear from section 30 of the Act, and must be enforced. The pieces punched out shall be immediately destroyed, so as to prevent their being fraudulently used.

Second punching by record-keeper.

2. The record-keeper of every court or office shall, when a case is decided and the record consigned to his custody, punch a second hole in each label, distinct from the first, and note the date of his doing so, at the same time. The second punching should not remove so much of the stamp as to render it impossible or difficult to ascertain its value or nature. If the hole which is first punched on a used stamp be round, the second hole which is to be punched on it should be either square or triangular.

These directions apply only to adhesive labels used under the Court-fees Act. Impressed stamps used for denoting court-fees need not be cancelled or punched, otherwise than as required by section 30 of the Court-fees Act.

Cancellation of stamps in copies.

3. The court or office issuing copies, certificates, or other similar documents liable to stamp duty shall, before issue, cancel the labels affixed to them by punching out a portion of the label in such a manner as to remove neither the figure-head nor that part of the label upon which its value is expressed. As an additional precaution, the signature of the officer attesting the document, with the date, should be written across the label and upon the paper on either side of it, as

46. At convenient intervals, not less frequent than once a fortnight, stamped papers, in respect of which refund or renewal has been granted, shall be forwarded by the Collector to the Superintendent of Stamps in a sealed packet for destruction, together with an extract from the Refund Register relating to each stamp. On receipt of the stamps the Superintendent shall cause them to be carefully examined, to ascertain that they are genuine and in order, and any irregularity which the Superintendent may notice shall be communicated to the Collector and to the Board of Revenue.

Cancelled stamps to be forwarded to Superintendent of Stamps.

47. If the Superintendent finds that the number and value of the stamps received corresponds with the extract from the Refund Register, and that the stamps are genuine, he shall destroy them and certify to the Collector that he has done so.

Destruction of stamps by Superintendent of Stamps.

48. The additional court fee payable under section 19E of the Court-fees Act, 1870, on Probates and Letters of Administration shall be denoted either—(*a*) by impressed and adhesive stamps in the manner prescribed in Notification No. 361 of 18th April 1883; or (*b*) wholly by adhesive stamps of the kind described in clause I of Notification No. 361 of 18th April 1883 (*vide Appendix B*). 12-9-93.

Additional court-fees under sections 19E and 19G on probates, &c., how to be denoted.

1. Local officers should direct their particular attention to the provisions of section 30 of the Court-fees Act, VII of 1870, regarding the cancellation of stamps used under that Act. The personal responsibility of the officer who gives any order to see that the stamp affixed under Act VII of 1870 is punched before he takes action, is clear from section 30 of the Act, and must be enforced. The punch to be used by the receiving court or office must be round. The pieces punched out shall be immediately destroyed, so as to prevent their being fraudulently used.

Cancellation of stamps.

2. The record-keeper of every court or office shall, when a case is decided and the record consigned to his custody, punch a second hole with a triangular punch in each label distinct from the first, and at the same time note upon the fly-leaf the date of his doing so. The second punching should not remove so much of the stamp as to render it impossible or difficult to ascertain its value or nature.

Second punching by record-keeper.

These directions apply only to adhesive labels used under the Court-fees Act. Impressed stamps used for denoting court fees need not be cancelled or punched, otherwise than as required by section 30 of the Court-fees Act.

3. The court or office issuing copies, certificates or other similar documents liable to stamp duty shall, before issue, cancel the labels affixed to them by punching out with a square punch a portion of the label in such a manner as to remove neither the figure-head, nor that part of the label upon which its value is expressed. As an additional precaution, the signature of the officer attesting the document with the date should be written across the label and upon the paper on either side of it, as is frequently done by persons signing stamped receipts. An impression apparently exists that the hole which is punched by the issuing court or office in the stamp label affixed to copies, certificates, &c., under the order cited in the preceding paragraph does away with the necessity for cancellation by punching out the figure-head under section 30 of the Act by the court or office in which the copy or certificate, &c., may be produced or filed; but this view is incorrect, and it will be readily understood that the

Cancellation of stamps in copies.

1. Local officers should direct their particular attention to the provisions of section 30 of the Court-fees Act, VII of 1870, regarding the cancellation of stamps used under that Act. The personal responsibility of the officer who gives any order to see that the stamp affixed under Act VII of 1870 is punched before he takes action, is clear from section 30 of the Act, and must be enforced. The punch to be used by the receiving court or office must be round. The pieces punched out shall be immediately destroyed, so as to prevent their being fraudulently used.

Cancellation of stamps.

2. The record-keeper of every court or office shall, when a case is decided and the record consigned to his custody, punch a second hole with a triangular punch in each label distinct from the first, and at the same time note upon the fly-leaf the date of his doing so. The second punching should not remove so much of the stamp as to render it impossible or difficult to ascertain its value or nature.

Second punching by record-keeper.

These directions apply only to adhesive labels used under the Court-fees Act. Impressed stamps used for denoting court fees need not be cancelled or punched, otherwise than as required by section 30 of the Court-fees Act.

3. The court or office issuing copies, certificates or other similar documents liable to stamp duty shall, before issue, cancel the labels affixed to them by punching out with a square punch a portion of the label in such a manner as to remove neither the figure-head, nor that part of the label upon which its value is expressed. As an additional precaution, the signature of the officer attesting the document with the date should be written across the label and upon the paper on either side of it, as is frequently done by persons signing stamped receipts. An impression apparently exists that the hole which is punched by the issuing court or office in the stamp label affixed to copies, certificates, &c., under the order cited in the preceding paragraph does away with the necessity for cancellation by punching out the figure-head under section 30 of the Act by the court or office in which the copy or certificate, &c., may be produced or filed; but this view is incorrect, and it will be readily understood that the orders in question cannot override the express provisions of the Act. 13-2-92.

Cancellation of stamps in copies.

is frequently done by persons signing stamped receipts. An impression apparently exists that the hole which is punched by the issuing court or office on the stamp label affixed to copies, certificates, &c., under the order cited in the preceding paragraph does away with the necessity of cancellation by punching out the figure-head under section 30 of the Act by the court or office in which the copy or certificate, &c., may be produced or filed; but this view is incorrect, and it will be readily understood that the orders in question cannot override the express provisions of the Act.

Rates of discount on court-fees.

9. ~~4.~~ Licensed vendors at all places purchasing court-fee stamps of the total value of Rs. 25 and upwards at one time, by payment of ready money, shall receive the same at a discount at the following rates:—

For stamps of the value of one rupee or less, three pies in the rupee; for stamps of higher value, one-and-a-half pies in the rupee.

N.B.—The above rule does not apply to stamp vendors in the islands of Hatya and Sundeep in Noakhally, who are granted special rates of discount.

No discount on stamps of more than Rs. 50.

9. ~~5.~~ No discount is allowed on purchase of any stamp of which the value is more than Rs. 50. Stamps above that value are procurable from the District and the subdivisional officers.

Special arrangement for vend of stamps.

10. ~~6.~~ When persons cannot be found willing to undertake the sale of judicial stamps in any locality in which the establishment of a vendor seems desirable, some person in the public service may be appointed stamp vendor on a small salary in addition to the usual rate of discount allowed to licensed vendors. This system should not, however, be introduced without the sanction of Government.

PART III.

Plain Paper for use with Adhesive Court-fees Stamps.

Use of plain paper.

1. To provide against adhesive court-fee stamps being affixed to documents written on paper unfitted for the purposes of record, the Government of India have approved of a special kind of paper for use with the court-fee labels. The size of this paper is 13½ inches long by 8½ inches wide, and the use of it for the purpose intended is authorized by the High Court in their order No. 22, dated 28th June 1872, published at page 67 of the *Calcutta Gazette* of the 24th July 1872.

N.B.—It may be a question whether revenue, judicial and magisterial officers could refuse to receive an application or a petition merely because it is not written upon paper of a particular size or description, provided that it is of a kind sufficiently durable to be adopted for record, but they clearly would be justified in refusing permission to file a document written upon paper obviously unfitted for this purpose.

Sale of such paper.

2. The plain paper used for court-fee stamps shall be sold to the public through the licensed vendors at one pice per sheet, and the district officers should apply to this paper the same kind of check and supervision as obtains in

the case of stamps, and enter the necessary particulars in their monthly accounts (form D) rendered to the Superintendent of Stamps. District officers should further submit to the Superintendent of Stamps separate indents for the paper in question, instead of including it in their stationery indent.

Discount on such paper.

3. Every licensed vendor of stamps, who purchases from Government by payment of ready money the plain paper used for court-fee stamps of the total value of Rs. 2 and upwards, shall receive the same at a discount of 6¼ per cent. or one anna in the rupee. The local officers should carefully supervise the working of this arrangement, to ascertain whether any extortion is practised by vendors of the paper in demanding from purchasers more than the fixed price of one pice per sheet.

Mode of obtaining it.

4. The plain paper used for court-fee stamps shall be obtained by the local officers in the same manner as stamps are obtained.

PART IV.

Stamps prescribed for the realization of Charges leviable for the preparation of Copies in Civil and Criminal Courts.

Stamps for copies.

The High Court in their circular No. 35, dated 1st October 1880 (*vide* Appendix B,) have prescribed the use of a special kind of impressed paper for realizing the charge to be made for the preparation of copies of all civil and criminal courts. Indents for this description of stamps should be made by the district officers on the Superintendent of Stamps in the same way as is done in the case of ordinary stamps. The stamps should be sold to the public from the district treasuries through the agency of licensed vendors, who should be remunerated by a discount of one pice in the rupee, or Re. 1-9 per cent.

SECTION IV.

Rules for the custody, supply, and sale of all kinds of Stamps and Stamped Papers.

PART I.—GOVERNMENT RULES.

The 12th August 1887.—The following rules prescribed in the Resolutions of the Government of India, in the Department of Finance and Commerce, Nos. 1596, 2036 and 1370, dated respectively the 28th June 1886, the 27th July 1886 and the 15th March 1887, for the custody, supply and sale of all kinds of stamps and stamped papers now in use, are published for general information. Those portions of the rules which apply to general and court-fee stamps are adopted and issued by the Lieutenant-Governor under the authority conferred on him by section 55 of the Indian Stamp Act of 1879 and section 27 of the Indian Court-fees Act of 1870.

The 18*th April* 1895.—The following rules prescribed in the Resolution of the Government of India, in the Finance and Commerce Department, No. 1439S.R., dated the 27th March 1895, for the custody, supply, and sale of all kinds of stamps and stamped papers in supersession of all previous rules on the subject are published for general information. Those portions of the rules which apply to general and court-fee stamps are adopted and issued by the Lieutenant-Governor under the authority conferred on him by Section 55 of the Indian Stamp Act of 1879 and Section 27 of the Indian Court Fees Act of 1870.

Rules for the custody, supply, and sale of Stamps of all descriptions, namely, General Stamps used to denote the duties payable under the Stamp Act, 1879*; Court-fee Stamps used to denote the fees payable under the Court Fees Act,* 1870*; Telegraph Stamps and Postage Stamps.*

Central Depôts.

1. There shall be three central depôts for stamps of all descriptions in charge of the Superintendents of Stamps at Calcutta, Madras, and Bombay, respectively. These central depôts shall maintain a stock of stamps sufficient for two years' consumption. The Superintendents of Stamps in Madras and Bombay shall, for this purpose, forward, not later than the last week in September in each year, indents for the supply of the various descriptions of stamps required in the following year for the territories dependent on them for the supply of stamps to the Superintendent of Stamps, Calcutta. The Superintendent of Stamps, Calcutta, shall prepare a general consolidated indent for stamps of all descriptions showing separately the demand for the following year for each of the three Presidencies, including in it the indents of the Superintendents of Stamps, Madras, and Bombay; and shall forward this general indent to the Government of India in the Finance Department for transmission to the Secretary of State so as to reach him not later than the 1st November in each year. The Superintendent should forward a copy of the section of the general indent relating to postage stamps to the Director-General of the Post Office, and of the section relating to telegraph stamps to the Director-General of Telegraphs.

1. There shall be three central depôts for stamps of all descriptions in charge of the Superintendent of Stamps at Calcutta, Madras, and Bombay, respectively. These central depôts shall maintain a stock of stamps sufficient for two years' consumption. The Superintendents of Stamps in Madras and Bombay shall, for this purpose, forward, not later than the last week in September in each year, indents for the supply of the various descriptions of stamps required in the following year for the territories dependent on them for the supply of stamps to the Superintendent of Stamps, Calcutta. The Superintendent of Stamps, Calcutta, shall prepare a general consolidated indent for stamps of all descriptions, showing separately the demand for the following year for each of the three presidencies, including in it the indents of the Superintendents of Stamps, Madras and Bombay; and shall forward this general indent to the Government of India, in the Finance Department, for transmission to the Secretary of State so as to reach him not later than the 1st November in each year. The Superintendent should forward a copy of the section of the general indent relating to postage stamps to the Director-General of the Post Office, and of the section relating to telegraph stamps to the Director-General of Telegraphs.

2. Stamps for the Bengal Presidency, including the North-Western Provinces and Oudh, the Punjab, Central India, Rajputana, Assam and Burma, and local depôts subordinate to Calcutta, and stamps for copies for use in the Central Provinces, shall be supplied from the central depôt, Calcutta, on the indent of officers in charge of local depôts.

3. Stamps for the Madras Presidency, including Coorg and local depôts subordinate to Madras, shall be supplied from the central depôt at Madras on the indent of the officers in charge of the local depôts.

4. Stamps for the Bombay Presidency, including Sind, Berar, the Central Provinces (save as provided in Rule 2) and local depôts subordinate to Bombay, shall be supplied from the central depôt, Bombay, on the indent of officers in charge of local depôts.

5. The Superintendent of Stamps, Calcutta, Madras, and Bombay, on receiving an indent from a local depôt, shall have the indent examined to ascertain that the indent is such as to insure the local depôt having a proper supply, and may comply with the indent in full or in part, as he thinks fit. If he thinks that the indent should be increased, he should request the officer, who submitted the indent, to submit a supplementary indent. The Presidency Post Offices of Calcutta, Madras, and Bombay may indent for supplies on the central depôts. 19-8-93.

2. Stamps for the Bengal Presidency, including the North-Western Provinces and Oudh, the Punjab, Central India, Rajputana, Assam, and Burma, and local depôts subordinate to Calcutta, and stamps for copies for use in the Central Provinces shall be supplied from the Central Depôt, Calcutta, on the indent of officers in charge of local depôts.

3. Stamps for the Madras Presidency, including Coorg and local depôts subordinate to Madras, shall be supplied from the central depôts at Madras on the indent of the officers in charge of local depôts.

4. Stamps for the Bombay Presidency, including Sind, Berar, the Central Provinces (save as provided in rule 2), and local depôts subordinate to Bombay, shall be supplied from the Central Depôt, Bombay, on the indent of officers in charge of local depôts.

5. The Superintendents of Stamps, Calcutta, Madras, and Bombay on receiving an indent from a local depôt, shall have the indent examined to ascertain that the indent is such as to ensure the local depôt having a proper supply, and may comply, with the indent in full or in part, as he thinks fit. If he thinks that the indent should be increased, he should request the officer who submitted the indent to submit a supplementary indent. The Presidency Post Offices of Calcutta, Madras, and Bombay may indent for supplies on the central depôts.

Local Depôts.

6. Every treasury throughout India, including those attached to political and salt agencies, shall be a local depôt for the custody and sale of stamps of all descriptions. Local Governments may establish local depôts at places where there is no treasury.

7. Each local depôt shall, unless the Local Government otherwise directs, maintain a supply of stamps equal to the probable consumption of five months. Local Governments may direct that the supply to be maintained, either generally or in respect of any particular kind of stamp or in certain local depôts, shall be equal to the probable consumption of such other period as they deem expedient.

8. As soon as the number of stamps in the local depôt falls below the number issued from the depôt in the preceding six months, the officer in charge of the depôt shall prepare an indent for a supply equal to the probable consumption of three months.

Rules for the custody, supply, and sale of stamps of all descriptions, namely, General stamps used to denote the duties payable under the Stamp Act, 1879; *Court-fee stamps used to denote the fees payable under the Court-fees Act,* 1870; *Telegraph stamps and Postage stamps.*

CENTRAL DEPÔTS.

Central depôts. Calcutta office to submit general indent.

1. There shall be three central depôts for stamps of all descriptions, in charge of the Superintendents of Stamps at Madras, Bombay, and Calcutta respectively. These central depôts shall maintain a stock of stamps sufficient for two years' consumption. The Superintendents of Stamps in Madras and Bombay shall, for this purpose, forward, not later than the last week in September in each year, indents for the supply of the various descriptions of stamps required in the following year for the territories dependent on them for the supply of stamps to the Superintendent of Stamps, Calcutta. The Superintendent of Stamps, Calcutta, shall prepare a general consolidated indent for stamps of all descriptions, showing separately the demand for the following year for each of the three presidencies, including in it the indents of the Superintendents of Stamps, Madras and Bombay; and shall forward this general indent to the Government of India, in the Financial Department, for transmission to the Secretary of State so as to reach him not later than the 1st November in each year. The Superintendent should forward a copy of the section of the general indent relating to Postage stamps to the Director-General of the Post Office, and of the section relating to Telegraph stamps to the Director-General of Telegraphs.

Supply of stamps for Madras and Coorg.

2. Stamps for the Madras Presidency, including Coorg and local depôts subordinate to Madras, shall be supplied from the central depôt at Madras on the indent of the officers in charge of local depôt.

Supply of stamps for Bombay, Berars and Central Provinces.

3. Stamps for the Presidency of Bombay, including Sindh, the Berars, the Central Provinces and local depôts subordinate to Bombay, shall be supplied from the central depôt, Bombay, on the indent of officers in charge of local depôts.

Supply of stamps for Bengal, &c.

4. Stamps for the Bengal Presidency, including the North-Western Provinces and Oudh, the Punjab, Central India, Rajputana, Assam, and British Burma, and local depôts subordinate to Calcutta, shall be supplied from the central depôt, Calcutta, on the indent of officers in charge of local depôts.

Examination of indents from local depôts.

5. The Superintendents of Stamps, Madras, Bombay and Calcutta, on receiving an indent from a local depôt, shall have the indent examined to ascertain that the indent is such as to ensure the local depôts having a proper supply, and may comply with the indents in full or in part as he thinks fit. If he thinks that the indent should be increased, he should request the officer who submitted the indent to submit a

supplementary indent. The Superintendents of Stamps should also, if the monthly statements of transactions (Rule 33) show that the balance of any kind of stamp in any local depôt is falling too low, call the attention of the officer in charge to the fact. The Presidency Post Offices of Calcutta, Madras and Bombay may indent for supplies on the central depôts.

LOCAL DEPÔTS.

Local depôts.

6. Every treasury throughout India, including those attached to political and salt agencies, shall be a local depôt for the custody and sale of stamps of all descriptions. Local Governments may establish local depôts at places where there is no treasury.

Stock in Local depôts.

7. Each local depôt shall, unless the Local Government otherwise directs, maintain a supply of stamps equal to the probable consumption of five months. Local Governments may direct that the supply to be maintained either generally or in respect of any particular kind of stamp or in certain local depôts shall be equal to the probable consumption of such other period as they deem expedient.

Preparation and submission of indents by local depôts.

8. As soon as the number of stamps in the local depôt falls below the number issued from the depôt in the preceding six months, the officer in charge of the depôt shall prepare an indent for a supply equal to the probable consumption of three months. The indent shall show in separate columns for each denomination of stamp of which a supply is required, the total of the balance in the local depôt and any branch* depôts subordinate to it, the quantity sold in the preceding six months, and the quantity indented for, which should be approximately one-half of the quantity sold in the preceding six months. The periods of "six months" and "three months" of this rule may, like that of five months in Rule 7, be altered by Local Governments to such other periods as they may deem expedient. This indent will be forwarded direct to the Superintendent of Stamps, Madras, Bombay, or Calcutta, as the case may be; but the Local Government of any province may direct that the indents shall be forwarded through any other officer, such as the Superintendent of Stamps of the province, or that a copy of the indent shall be forwarded to such officer.

Failure of stock in a local depôt.

9. If the supply of stamps in any local depôt should run short before the receipt of the supply from the central depôt, the officer in charge of the local depôt should indent for a supply from a neighbouring depôt, sending a copy of the indent to the Superintendent or Commissioner of Stamps of the province, or such other officer as the Local Government may direct. It is the duty of the Superintendent of Stamps, Madras, Bombay, or Calcutta, to report to the Local Government (or such authority as the Local Government may direct) in the case of General and Court-fee stamps, to the Director-General of the

* For branch depôts the figures of the latest periodical return received at the local depot, showing details of stamp balances, may be used for the purpose of calculating the total required for entry in each column.

The indent shall show in separate columns for each denomination of stamp of which a supply is required the total of the balance in the local depôt and any branch* depôts subordinate to it, the quantity sold in the preceding six months, and the quantity indented for, which should be approximately one-half of the quantity sold in the preceding six months. The periods of "six months" and "three months" of this rule may, like that of five months in rule 7, be altered by Local Governments to such other periods as they may deem expedient. This indent will be forwarded direct to the Superintendent of Stamps, Madras, Bombay, or Calcutta, as the case may be, but the Local Government of any province may direct that the indents shall be forwarded through any other officer, such as the Superintendent of Stamps of the province, or that a copy of the indent shall be forwarded to such officer.

9. If the supply of stamps in any local depôt should run short before the receipt of the supply from the central depôt, the officer in charge of the local depôt should indent for a supply from a neighbouring depôt, sending a copy of the indent to the Superintendent or Commissioner of Stamps of the province, or such other officer as the Local Government may direct. It is the duty of the Superintendent of Stamps, Madras, Bombay, or Calcutta, to report to the Local Government (or such authority as the Local Government may direct) in the case of general and court-fee stamps, to the Director-General of Post Office in the case of postage stamps, and to the Director-General of Telegraphs in the case of telegraph stamps, any case in which it may come to his knowledge that the stock of stamps in any local depôt of any description has fallen below the prescribed amount.

10. As soon as possible after the arrival of a supply of stamps from the central depôt or from another local depôt, the officer in charge of the local depôt shall have the boxes or packets opened in his presence, and the contents of each box or packet counted either by himself or in his presence, immediately on being opened. The number of stamps received shall be compared by the officer in charge with the submitted invoice, and a receipt shall be sent as soon as possible to the officer who despatched the stamps.

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* For branch depôts the figures of the latest periodical return received at the local depôt showing details of stamp balances may be used for the purpose of calculating the total required for entry in each column.

10. As soon as possible after the arrival of a supply of stamps from the central depôt or from another local depôt, the officer in charge of the local depôt shall personally examine the outward appearance of the boxes or packets and satisfy himself that they bear no marks of having been tampered with. He shall then have the boxes or packets opened in his presence, and the contents of each box or packet counted either by himself or in his presence, immediately on its being opened. At the head-quarters of a district, where the Treasury is the local depôt, the boxes or packets should invariably be placed immediately on arrival in the strong-room of the Treasury and there opened, one at a time, in the presence of the Treasury Officer, who must be present all the time the boxes or packets are being opened, and their contents examined and counted. In no case must a second box or packet be opened until the contents of the first have been completely examined and verified and placed in the proper receptacles as required by rule 13. The number and value of stamps received shall be compared by the officer in charge with the invoice submitted or with the passed indent, and a receipt shall be sent as soon as possible to the officer who sent the stamps.

11. Local Governments may issue such orders as may be thought necessary regarding the detailed counting of stamps received in a local depôt, and as to the descriptions of stamps which the officer in charge must count with his own hands. Such orders may include instructions that a certain percentage only of sealed packets marked as containing a certain number of stamps need be opened and counted at the time of receipt, and the remainder, if the percentage opened are all found correct, left with seals unbroken to be counted as they are required on being given out from double lock. The officer in charge is responsible for observing any such instructions, and for satisfying himself as to the number of stamps received before signing the receipt. The inside wrappers of packets of stamps which bear the initials of the officers through whose hands the packets passed before issue from England should invariably be preserved till the whole contents of the packets have been examined and found correct.

9-8-99.

11. Local Governments may issue such orders as may be thought necessary regarding the detailed counting of stamps received in a local depôt, and as to the descriptions of stamps which the officer in charge must count with his own hands. Such orders may include instructions that a certain percentage only of sealed packets marked as containing a certain number of stamps need be opened and counted at the time of receipt, and the remainder, if the percentage opened are all found correct, left with seals unbroken to be counted as they are required on being given out from double lock. The officer in charge is responsible for observing any such instructions, and for satisfying himself as to the number of stamps received before signing the receipt.

12. If any of the stamps received are found to be unfit for issue, they should be at once returned to the Superintendent of Stamps. Stamps which are through any accident rendered unfit for issue at any time after receipt should be similarly returned to the Superintendent as soon as their unfitness is discovered. The necessary entries on account of stamps so returned should be made in the monthly statement (rule 34) and in the *plus* and *minus* memoranda (rule 36).

13. Immediately after the stamps received have been counted, they shall be placed in proper receptacles in the store under double lock, arranged in parcels or packets containing known quantities, the amount of each denomination being entered in a register maintained to show the receipts and issues to and from the store under double lock.

14. The treasurer, or such other officer as the Local Government may direct, shall be the *ex-officio* vendor of all descriptions of stamps in each local depôt. Sales to the public or to licensed vendors shall not be made direct from the stores under double lock, such sales being made by the *ex-officio* vendor from the supply entrusted to him for this purpose, to be kept by him under single lock, as prescribed in the following rules.

15. The stock to be made over to the *ex-officio* vendor to be kept by him under single lock should ordinarily be sufficient for the probable demand of one month. On a fixed date near the beginning of each month the *ex-officio* vendor shall prepare an indent for the quantity required for the month in a form showing the balance in his hands, an average month's consumption, and

Post Office in the case of Postage stamps, and to the Director-General of Telegraphs in the case of Telegraph stamps, any case in which it may come to his knowledge that the stock of stamps in any local depôt of any description has fallen below the prescribed amount.

Examination of stamps on arrival.

10. As soon as possible after the arrival of a supply of stamps from the central depôt or from another local depôt, the officer in charge of the local depôt shall have the boxes or packets opened in his presence and the contents of each box or packet counted either by himself or in his presence immediately on being opened. The number of stamps received shall be compared by the officer in charge with the number in the invoice, and a receipt shall be sent as soon as possible to the officer who despatched the stamps.

Detailed counting.

11. Local Governments may issue such orders as may be thought necessary regarding the detailed counting of stamps received in a local depôt, and as to the descriptions of stamps which the officer in charge must count with his own hands. Such orders may include instructions that a certain percentage only of sealed packets marked as containing a certain number of stamps need be opened and counted at the time of receipt, and the remainder, if the percentage opened are all found correct, left with seals unbroken to be counted as they are required on being given out from double lock. The officer in charge is responsible for observing any such instructions and for satisfying himself as to the number of stamps received before signing the receipt.

Unfit stamps to be returned to central depôt.

12. If any of the stamps received are found to be unfit for issue, they should be at once returned to the Superintendent of Stamps. Stamps which are through any accident rendered unfit for issue at any time after receipt should be similarly returned to the Superintendent as soon as their unfitness is discovered. The necessary entries on account of stamps so returned should be made in the monthly statement (Rule 33), and in the *plus* and *minus* memoranda (Rule 35).

Stamps to be securely stored.

13. Immediately after the stamps received have been counted, they shall be placed in proper receptacles in the store under double lock, arranged in parcels or packets containing known quantities, the amount of each denomination being entered in a register maintained to show the receipts and issues to and from the store under double lock.

Treasurer to be *ex-officio* vendor at local depôt.

14. The treasurer, or such other officer as the Local Government may direct, shall be the *ex-officio* vendor of all descriptions of stamps in each local depôt. Sales to the public or to licensed vendors shall not be made direct from the stores under double lock, such sales being made by the *ex-officio* vendor from the supply entrusted to him for this purpose to be kept by him under single lock, as prescribed in the following rules.

Ex-officio vendor's stock how and when replenished.

15. The stock to be made over to the *ex-officio* vendor to be kept by him under single lock should ordinarily be sufficient for the probable demand of one month. On a fixed date near the beginning of each month the *ex-officio* vendor shall prepare an indent for

13. Immediately after the stamps received have been counted, they shall be placed in proper receptacles in the store under double lock in the presence of the officer in charge, arranged in parcels and packets containing known quantities, the amount and value of each denomination being entered at the same time in a register* maintained to show the receipts and issues to and from the store under double lock. These entries shall be checked by the officer in charge at the time the stamps are deposited, and the correctness of the arithmetical calculations of additions to balance, as well as of the values compared with quantities,† shall be verified and initialled by him at the time. The register shall then be placed with the stamps in the double lock receptacles and shall not be removed therefrom, nor shall any entries be allowed to be made therein except in the presence of the officer in charge.

† *N.B.*—In all cases where stamp registers have to be checked, the actual check of quantities against values is a very important one; the correctness of the calculations of value must be tested in detail either by actual multiplication or by use of correctly prepared tables, and this check should never be omitted. This remark applies also to such of the following rules as prescribe a check of this kind. It is not necessary that the complete checking should be done by the officer himself. It will be sufficient if the officer personally checks 10 per cent. of the entries in each class of stamps, leaving the remaining entries in each class to be checked by a subordinate under his supervision.

* A form of register will be published later by the Comptroller and Auditor-General.

9-8-99.

15. The stock to be made over to the *ex-officio* vendor to be kept by him under single lock should ordinarily be sufficient for the probable demand of one month. The *ex-officio* vendor will maintain a register of receipts and issues from single lock in the same form as the double lock register, and on a fixed date near the beginning of each month he will prepare an indent for the quantity required for the month in a form showing the balances in his hands, an average month's consumption and the quantity required. When this indent is presented to the officer in charge, he will examine the single lock register, check the correctness of the arithmetical calculations made therein, and compare the balance shown with the actual balance in the *ex-officio* vendor's hands. If he approves the indent, he shall then give out the quantity required from the store under double lock, check the correctness of the entries made in the double lock register, see that they correspond with those made in the single lock register, initial both registers and return the double lock register into the double lock store. The same procedure shall be followed if any stamps should be required at any intermediate date. Local Governments may reduce the period of one month mentioned in this rule to one week, or any other period less than a month, if they consider this desirable, with reference to the amount of the Treasurer's security or for any other reason.

16. From the stock so made over to his charge and kept by him under single lock, the *ex-officio* vendor shall sell stamps to the public and to licensed vendors for cash. He shall maintain the single lock register in the form mentioned in the preceding paragraph in such language as the Local Government may direct, entering therein both in quantities and values the receipts from double lock, the daily sales and balance in his hands of each denomination at the end of each day. He shall pay daily into the Treasury the cash received by him for stamps sold, the amount realised on account of each of the four descriptions of stamps—namely, General, Court-fees, Postage, and Telegraph—being paid in separately. The account of the daily sales should be inspected and the correctness of the calculations shown therein checked every day by the officer in charge of the depôt. 9-8-99.

the quantity required for the month in a form showing the balance in his hands, an average month's consumption and the quantity required. When this indent is approved by the officer in charge, who should examine the balance under single lock, and ascertain that the quantities shown agree with the quantities shown in the indent, he shall give out the quantity required from the store under double lock. The same procedure shall be followed if any stamps should be required at any intermediate date. Local Governments may reduce the period of one month mentioned in this rule to one week or any other period less than a month if they consider this desirable with reference to the amount of the treasurer's security or for any other reason.

Sales by *ex-officio* vendors.

16. From the stock so made over to his charge and kept by him under single lock, the *ex-officio* vendor shall sell stamps to the public and to licensed vendors for cash. He shall keep in such language as the Local Government may direct any account of the daily sales for each of the four descriptions of stamps in a form showing for each denomination the balance in his hand at the beginning of the day, the quantity sold during the day, and the balance in his hand at the end of the day. He shall pay daily into the treasury the cash received by him for stamps sold, the amount realised on account of each of the four descriptions of stamps—namely, General, Court-fees, Postage, and Telegraph—being paid in separately. The account of daily sales should be inspected every day by the officer in charge of the depôt.

Rules regarding rates of discount and granting of licenses prescribed by Local Governments.

17. The rules regulating the grant of discount and the grant of licenses to licensed vendors for the sale of General and Court-fee stamps vary in different provinces, and are prescribed by Local Governments, subject to the general rule that no change in the rate of discount shall be made without the previous sanction of the Governor-General in Council.

Limit of sale by *ex-officio* and licensed vendors.

18. Local Governments may direct that the sales to the public of General and Court-fee stamps by *ex-officio* vendors shall be limited to stamps of a value higher than named amount, the sale to the public of stamps of lower value being left to licensed vendors.

Telegraph stamps.

19. Telegraph stamps shall be sold to the public for cash by the *ex-officio* vendors, provided that the quantity of stamps sold to one person at one time shall not be less in value than Rs. 5, and that the quantity sold shall not include less than one rupee worth of any particular denomination. On such sales no discount is allowed.

Supply of Telegraph stamps to Telegraph masters.

20. Telegraph Masters shall obtain supplies of Telegraph stamps from the local depôts, subject to the same conditions in regard to the quantity supplied at one time as those of the preceding rule, and shall sell to the public Telegraph stamps of all descriptions and to any value. No discount is allowed to Telegraph Masters for the sale of stamps; but they are allowed permanent advances of Telegraph stamps without payment, the amount of the permanent advance being

the quantity required. When this indent is approved by the officer in charge, who should examine the balance under single lock, and ascertain that the quantities shown agree with the quantities shown in the indent, he shall give out the quantity required from the store under double lock. The same procedure shall be followed if any stamps should be required at any intermediate date. Local Governments may reduce the period of one month mentioned in this rule to one week or any other period less than a month, if they consider this desirable with reference to the amount of the treasurer's security or for any other reason.

16. From the stock so made over to his charge and kept by him under single lock, the *ex-officio* vendor shall sell stamps to the public and to licensed vendors for cash. He shall keep in such language as the Local Government may direct an account of the daily sales for each of the four descriptions of stamps in a form showing for each denomination the balance in his hand at the beginning of the day, the quantity sold during the day, and the balance in his hand at the end of the day. He shall pay daily into the treasury the cash received by him for stamps sold, the amount realized on account of each of the four descriptions of stamps, namely, General, Court-fee, Postage, and Telegraph, being paid in separately. The account of daily sales should be inspected every day by the officer in charge of the depôt.

17. The rules regulating the grant of discount and the grant of licenses to licensed vendors for the sale of general and court-fee stamps vary in different provinces, and are prescribed by Local Governments, subject to the general rule that no change in the rates of discount shall be made without the previous sanction of the Governor-General in Council.

18. Local Governments may direct that the sales to the public of general and court-fee stamps by *ex-officio* vendors shall be limited to stamps of a value higher than a named amount, the sale to the public of stamps of lower value being left to licensed vendors.

19. Telegraph stamps shall be sold to the public for cash by the *ex-officio* vendors, provided that the quantity of stamps sold to one person at one time shall not be less in value than Rs. 5, and that the quantity sold shall not include less than one rupee worth of any particular denomination. On such sales no discount is allowed.

20. Telegraph Masters shall obtain supplies of telegraph stamps from the local depôts, subject to the same conditions in regard to the quantity supplied at one time as those of the preceding rule, and shall sell to the public telegraph stamps of all descriptions and to any value. No discount is allowed to Telegraph Masters for the sale of stamps; but they are allowed permanent advances of telegraph stamps without payment, the amount of the permanent advance being fixed by the Director-General of Telegraphs. When the permanent advance of telegraph stamps has once been taken, subsequent issues to Telegraph Masters are made only on cash payment. But when the local depôt is closed for holidays of more than one day's duration, officers in charge of local depôts are authorized to issue telegraph stamps to Telegraph Masters without payment in excess of the value of the permanent advance, these temporary advances being adjusted, when the treasury re-opens, by the return of the stamps or the payment of their value if sold.

21. Service postage stamps shall be sold for cash from local depôts to Government officials and to persons specially authorized to purchase and use service stamps on a written application. On such sales no discount is allowed.

22. Ordinary postage stamps shall be sold to the public for cash from local depôts, provided that the value sold to any person at one time shall not be less than Rs. 5, and shall not include any fraction of a rupee, and that embossed envelopes and post-cards shall be sold in complete packets only. No discount is allowed on such sales. Soldiers' envelopes are sold from certain selected local depôts only to Commanding Officers in complete packets, no discount being allowed.

23. The officer in charge of every post office, receiving office, tahsil, thana, and police-station, at which letters are received for despatch, and every person licensed under the rules framed under the Stamp Act, 1879, to sell general stamps, are required to keep a supply of ordinary postage stamps for sale to the public sufficient for the probable demands of one week. To such persons ordinary postage stamps, except soldiers' envelopes, are sold from local depôts for cash, on the same conditions as to quantity as

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NOTE.—In the case of *all* stamped envelopes or postal wrappers, the discount or commission is calculable on the face value of the stamp.

fixed by the Director-General of Telegraphs. When the permanent advance of Telegraph stamps has once been taken, subsequent issues of Telegraph Masters are made only on cash payment. But when the local depôt is closed for holidays of more than one day's duration, officers in charge of local depôts are authorized to issue Telegraph stamps to Telegraph Masters without payment in excess of the value of the permanent advance, these temporary advances being adjusted when the treasury re-opens by the return of the stamps, or the payment of their value if sold.

Sale of service postage stamps.

21.† Service Postage stamps shall be sold for cash from local depôts to Government officials and to persons specially authorized to purchase and use service stamps on a written application. On such sales no discount is allowed.

Sale of ordinary postage stamps.

22.† Ordinary Postage stamps shall be sold to the public for cash from local depôts, provided that the value sold to any person at one time shall not be less than Rs 5, and shall not include any fraction of a rupee, and that embossed envelopes and post-cards shall be sold in complete packets only. No discount is allowed on such sales. Soldiers' envelopes are sold from certain selected local depôts only to Commanding Officers in complete packets, no discount being allowed.

23.† The officer in charge of every post office, receiving office, tehsil, thana, and police-station at which letters are received for despatch, and every person licensed under the rules framed under the Stamp Act, 1879, to sell General stamps, are required to keep a supply of ordinary postage stamps for sale to the public, sufficient for the probable demands of one week. To such persons ordinary postage stamps, except soldiers' envelopes, are sold from local depôts for cash on the same conditions as to quantity as those prescribed in the preceding rule; and on such sales discount at the rate of quarter of an anna in the rupee is allowed.

Sale of one-anna revenue stamps.

23*a*. The officers in charge of post offices, receiving offices, tehsils, thanas, and police stations at which letters are received for despatch, are also required to keep a supply of one-anna revenue stamps for sale to the public. To such officers one-anna revenue stamps are sold from local depôts on the same conditions as to quantity as those prescribed in Rule 22. On such sales discount at the rate of one-half anna in the rupee is allowed.

Sale of ordinary postage stamps by licensed vendors.

24. A District Officer may authorise the grant of discount at the *rate* of quarter of an anna in the rupee* to any *bonâ fide* retail vendor of ordinary postage stamps, provided he is not employed in a Government treasury. Such authority shall be in writing, and shall remain in force for one year. It may contain conditions in all or any of the following respects, namely, the maintenance of a sufficient supply of stamps of all or any specified denominations of postage stamps

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* *Vide* India Government Resolution No. 1398, dated 17th March 1888, received with Bengal Government No. 1732, dated 21st April 1888.

† NOTE.—Postage stamps are prescribed under the Indian Post Office Act, 1866, and not under the Stamp Act. 11-1-94.

for retail sale; the sale of the stamps at one or more particular shops or places, and the prohibition of sales at other shops or places; and the days and hours of sale. The District Officer shall keep a register showing the name, residence, and occupation of every person to whom he grants such authority.

Superintendents, &c., of Post Offices authorised to inspect stock of postage stamps.

25. Superintendents and Inspectors of Post Offices within their respective jurisdictions, and any other officers of the Post Office authorised on that behalf by the Postmaster-General or Deputy Postmaster-General, are empowered to examine the stock of postage stamps kept by any of the persons required or authorized to keep postage stamps for sale to the public under Rules 23 and 24.

BRANCH DEPÔTS.

Branch depôts.

26. Every subordinate, branch, or tehsil treasury shall be a branch depôt for the sale of stamps of all descriptions.

Sub-treasurer *ex-officio* vendor at branch depôt.

27. The sub-treasurer, or such other officer as the Local Government may direct, shall be the *ex-officio* vendor of stamps at a branch depôt.

Branch depôts to be supplied from local depôts.

28. The officer in charge of the branch depôt shall obtain his supplies from the local depôt to which the branch depôt is subordinate in the same manner as the *ex-officio* vendor at the local depôt obtains his supplies, except that the indent and the stamps must be sent by post or messenger to and form the local depôt, and that the examination of the balance in hand and the comparison of the amounts shown with those shown in the indent shall be done by the officer in charge of the branch depôt.

The *ex-officio* vendor shall obtain his supplies from the officer in charge of the branch depôt in the same manner as the *ex-officio* vendor at the local depôt obtains his supplies from the officer in charge.

Stock of branch depôts how and when to be replenished.

29. The supply to be kept in a branch depôt should be equal to the probable demand for three months; but Local Governments may direct that the supply shall be equal to the demand of any other period instead of three months which they may consider expedient. The stock should be kept up to this amount by indenting and obtaining supplies from the local depôts from time to time as may be necessary.

Storage of stamps at branch depôts.

30. Local Governments shall fix the period a supply sufficient for which shall be kept under single lock by the *ex-officio* vendor, and the remainder of the stamps in the branch depôt shall be kept under double lock of the officer in charge of the branch depôt and of the *ex-officio* vendor, and given out to single lock as required.

31. Sales from branch depôts will be made subject to the same rules as those from local depôts.

those prescribed in the preceding rule; and on such sales discount at the rate of quarter of an anna in the rupee is allowed.

A special extra commission of ¼ anna in the rupee has been sanctioned, with effect from 11th November 1892, on all sales of the large size registration envelope.

24. The officers in charge of post offices, receiving offices, tahsils, thanas, and police-stations, at which letters are received for despatch, are also required to keep a supply of one-anna revenue stamps for sale to the public. To such officers one-anna revenue stamps are sold from local depôts, on the same conditions as to quantity as those prescribed in rule 22. On such sales discount at the rate of one half-anna in the rupee is allowed.

25. A District Officer may authorize the grant of discount at the rate of quarter of an anna in the rupee to any *bonâ fide* retail vendor of ordinary postage stamps, provided he is not employed in a Government treasury. Such authority shall be in writing, and shall remain in force for one year. It may contain conditions in all or any of the following respects, namely, the maintenance of a sufficient supply of stamps of all or any specified denominations of postage stamps for retail sale; the sale of the stamps at one or more particular shops or places, and the prohibition of sales at other shops or places; and the days and hours of sale. The District Officer shall keep a register showing the name, residence, and occupation of every person to whom he grants such authority.

26. Superintendents and Inspectors of Post Offices within their respective jurisdictions, and any other officers of the Post Office authorized on that behalf by the Postmaster-General or Deputy Postmaster-General, are empowered to examine the stock of postage stamps kept by any of the persons required or authorized to keep postage stamps for sale to the public under rules 23 and 25.

Branch Depôts.

27. Every subordinate, branch, or tahsil treasury shall be a branch depôt for the sale of stamps of all descriptions.

But in any case where the sale of stamps from such a branch depôt is insignificant, and equal facilities exist for the supply of stamps from a depôt in the same station as the branch depôt, the Local Government may direct the closing of the branch depôt.

But in any case where the sale of stamps from such a branch depôt is insignificant, and equal facilities exist for the supply of stamps from a depôt in the same station as the branch depôt, the Local Government may direct the closing of the branch depôt.

* *Note.*—The last sentence of this rule has been added by Notification No. 417TF, dated the 23rd June 1892, received with Government order No. 418TF. of the same date.

17-6-92.

"*Note.*—In cases where there is likely to be a distinct saving of cost or greater security of the stamps in transit, the Board are authorized, under the orders conveyed in Bengal Government's Order No. 868S.R., dated 7th February 1894, to sanction the despatch of stamps direct from the central depôt to branch depôts; such supplies being treated by the Superintendent of Stamps as supplies to the local depôts to which the branch depôts are subordinate." 13-2-94.

32. On the last open day of September and March each year, the officer in charge of each local depôt will count, or have counted in his presence, the stamps in the depôt, both those under double lock and those under single lock, and will require the officers in charge of the branch depôts, subordinate to him, similarly to count the stamps in the branch depôt. He will attach to the monthly statements for September and March rendered to the Superintendent of Stamps, Calcutta, Madras or Bombay, or, in the provinces noted in the margin,* to the local Superintendent or Commissioner of Stamps or other officer named by the Local Government, a certificate in the following form:—

* Bengal, Bombay, the North-Western Provinces and Oudh, Punjab, the Central Provinces and Berar. [In the case of revenue adhesive stamps supplied to Berar from the central depôt at Madras, the monthly statements will continue to be submitted to the Superintendent of Stamps, Madras.]

"I do hereby certify that I have personally examined and counted, or had counted in my presence, the stamps of all descriptions in store in this local depôt on the $\frac{\text{September}}{\text{March}}$ 18 , and found the value of each description to be as stated in the margin.† Also that I have received certificates from the officers in charge of the subordinate branch depôts that they have similarly counted the stamps in the branch depôts on the last day of the month of $\frac{\text{September}}{\text{March}}$ of which the accounts are incorporated in the Head Treasury accounts, and that these certificates show the value of each description of stamps to be as stated in the margin.‡

	Rs.
† General	
Court-fees	
Telegraph	
Postage	

	Rs.
‡ General	
Court-fees	
Telegraph	
Postage	

"The total values of stamps in this depôt and the branch depôts, as found by the above certified examination, are therefore—

	Rs.
General	
Court-fees (including stamps for copies)	
Telegraph	
Postage	

which amounts agree with the balances shown in the monthly statement for $\frac{\text{September}}{\text{March}}$ to which this certificate is attached."

28. The sub-treasurer, or such other officer as the Local Government may direct, shall be the *ex-officio* vendor of stamps at a branch depôt.

29. The officer in charge of the branch depôt shall obtain his supplies from the local depôt to which the branch depôt is subordinate, in the same manner as the *ex-officio* vendor at the local depôt obtains his supplies, except that the indent and the stamps must be sent by post or messenger to and from the local depôt; and that the examination of the balance in hand and the comparison of the amounts shown with those shown in the indent shall be done by the officer in charge of the branch depôt. In cases where there is likely to be a distinct saving of cost or greater security of the stamps in transit, the Local Government may empower the Board of Revenue or other superio Revenue authority to sanction the despatch of stamps direct from the central depôt to branch depôts, such supplies being passed through the accounts of the local depôt treated by the Superintendent of Stamps as supplies to the local depôts to which the branch depôts are subordinate.

The *ex-officio* vendor shall obtain his supplies from the officer in charge of the branch depôt in the same manner as the *ex-officio* vendor at the local depôt obtains his supplies from the officer in charge.

30. The supply to be kept in a branch depôt should be equal to the probable demand for three months; but Local Governments may direct that the supply shall be equal to the demand of any other period instead of three months which they may consider expedient. The stock should be kept up to this amount by indenting and obtaining supplies from the local depôt from time to time as may be necessary.

31. Local Governments shall fix the period a supply sufficient for which shall be kept under single lock by the *ex-officio* vendor, and the remainder of the stamps in the branch depôt shall be kept under double lock of the officer in charge of the branch depôt and of the *ex-officio* vendor, and given out to single lock as required.

32. Sales from branch depôts will be made subject to the same rules as those from local depôts.

29. The officer in charge of the branch depôt shall obtain his supplies from the local depôt to which the branch depôt is subordinate, in the same manner as the *ex-officio* vendor at the local depôt obtains his supplies, except that the indent and the stamps must be sent by post or messenger to and from the local depôt, and that the examination of the balance in hand and the comparison of the amounts shown with those shown in the indent shall be done by the officer in charge of the branch depôt. In cases where there is likely to be a distinct saving of cost or greater security of the stamps in transit, the Local Government may empower the Board of Revenue or other superior revenue authority to sanction the despatch of stamps direct from the central depôt to branch depôt, such supplies being passed through the accounts of the local depôt and treated by the Superintendent of Stamps as supplies to the local depôts to which the branch depôts are subordinate.

The receipt and examination of stamps on arrival from a local, central or other depôt should be conducted in the manner laid down in rule 10.

The *ex-officio* vendor shall obtain his supplies from the officer in charge of the branch depôt in the same manner as the *ex-officio* vendor at the local depôt obtains his supplies from the officer in charge. 9-8-99.

33. On the last open day of September and March each year the officer in charge of each local depôt will count, or have counted in his presence, the stamps in the depôt, both those under double lock and those under single lock, and will require the officers in charge of the branch depôts subordinate to him similarly to count the stamps in the branch depôt. He will attach to the monthly statements for September and March rendered to the Superindent of Stamps, Calcutta, Madras, or Bombay, or, in the provinces noted in the margin, to the local Superintendent or Commissioner of Stamps, or other officer named by the Local Government, a certificate in the following form :—

The North-Western Provinces and Oudh, Punjab, the Central Provinces, and Berar. [In the case of revenue adhesive stamps supplied to Berar from the Central Depôt at Madras, the monthly statements will continue to be submitted to the Superintendent of Stamps, Madras.]

I do hereby certify that I have personally examined and counted, or had counted in my presence, the stamps of all descriptions in store in this local depôt on the $\frac{\text{September}}{\text{March}}$ 189 , and found the value of each description to be as stated in margin. Also that I have received certificates from the officers in charge of the subordinate branch depôts that they have similarly counted the stamps in the branch depôts on the last day of the month of $\frac{\text{September}}{\text{March}}$ of which the accounts are incorporated in the Head Treasury accounts, and that these certificates show the value of each description of stamps to be as stated in the margin.

	Rs.
General	...
Court-fee	...
Telegraph	...
Postage	...

	Rs.
General	...
Court-fee	...
Telegraph	...
Postage	...

The total values of stamps in this depôt and the branch depôts, as found by the above certified examination, are therefore—

	Rs.
General	
Court-fee (including stamps for copies)	
Telegraph	
Postage	

which amounts agree with balances shown in the monthly statement for $\frac{\text{September}}{\text{March}}$ to which this certificate is attached. *If there is*

Returns to and by the Superintendents of Stamps and Accountants-General.

33. On the last open day of September and March each year, the officer in charge of each local depôt will count, or have counted in his presence, the stamps in his depôt, both those under double lock and those under single lock, and will require the officers in charge of the branch depôts subordinate to him similarly to count the stamps in the branch depôt. He will attach to the monthly statements for September and March rendered to the Superintendent of Stamps, Calcutta, Madras or Bombay, or in the provinces noted in the margin, to the local Superintendent or Commissioner of Stamps or other officer named by the Local Government, a certificate in the following form :—

The North-Western Provinces and Oudh, Punjab, the Central Provinces, and Berar. (In the case of revenue adhesive stamps supplied to Berar from the central depôt at Madras, the monthly statements will continue to be submitted to the Superintendent of Stamps, Madras.)

I do hereby certify that I have personally examined and counted, or had counted in my presence, the stamps of all descriptions in store in this local depôt on the $\frac{\text{September}}{\text{March}}$ 18 , and found by actual calculation of numbers and values, not less than 10 per cent. of the entries having been checked by me personally; that the value of each description is as stated in the margin.* Also, that I have received similar certificates from the officers in charge of the subordinate branch depôts that they have similarly counted the stamps in their branch depôts on the last day of the month of $\frac{\text{September}}{\text{March}}$ 18 , of which the accounts are incorporated in the Head Treasury accounts, and that they have made a similar calculation of numbers and values, and that these certificates show the value of each description of stamps in all the branch depôts to be as stated in the margin.†

	Rs.
General ...	...
Court-fees ...	...
Telegraph ...	...
Postage ...	...

	Rs.
† General ...	...
Court-fees ...	...
Telegraph ...	...
Postage ...	...

The total values of stamps in this depôt and the branch depôts as found by the above certified examination are therefore—

	Rs.
General ...	...
Court-fees ...	...
Telegraph ...	...
Postage ...	...

which amounts agree with the balances shown in the monthly statement for $\frac{\text{September}}{\text{March}}$ to which this certificate is attached. (If there is any difference, add "with the exception of the following differences" . . . . . the explanation of which is as follows.) 9-8-99.

If there is any difference, add "with the exception of the following differences:—

_____ the

explanation of which is as follows":—

_____

33. Monthly statements showing the receipts and issues of each local depôt, including the transactions of the subordinate branch depôts, shall be prepared by the officer in charge of the local depôt and forwarded in the first week of the succeeding month to the Superintendent of Stamps, Calcutta, Madras or Bombay, or the local Superintendent or Commissioner of Stamps, or other officer specified in Rule 32, separate statements being prepared for general stamps, court-fee stamps, telegraph stamps, and postage stamps.

These statements shall show for each denomination of stamp the values of the balance in hand at the beginning of each month, of the quantities received from the Superintendent of Stamps or other officer during the month, of the quantity sold during the month, and of the balance in hand at the end of month. The statements may be forwarded direct to the Superintendent of Stamps, Calcutta, Madras or Bombay, or the local Superintendent or Commissioner of Stamps, or through any officer named by the Local Government.

34. The statements shall be checked by the Superintendent of Stamps, Calcutta, Madras or Bombay, or by the local Superintendent or Commissioner of Stamps, or other officer specified in Rule 32, by comparison with previous statements and the accounts of the central depôts and shall be used by him to check indents and to watch the balances in the local depôts. If the monthly statements of transactions show that the balance of any kind of stamp in any local depôt is falling too low, the attention of the officer in charge should be called to the fact. To enable him to check the returns, each local Superintendent or Commissioner of Stamps, or other officer specified in Rule 32, will be supplied by the Superintendent of Stamps, Calcutta or Bombay, with monthly statements showing the stamps issued to and returned by the local depôts subordinate to each.

35. Treasury officers and other officers in charge of local depôts shall forward to the local Accountant-General or Comptroller such

quantities received from the Superintendent of Stamps or other officer during the month, of the quantity sold during the month, and of the balance in hand at the end of the month. These statements may be forwarded to the Superintendent of Stamps, Madras, Bombay or Calcutta, either direct, or, if the Local Government so order, through any officer named by the Local Government.

These statements to be checked by Superintendents.

34. These statements shall be checked by the Superintendents of Stamps by comparison with previous statements and the accounts of the Central Depôt, and shall be used by them to check indents and to watch the balances in the Local Depôts.

Treasury officers to submit returns to Accountant-General.

35. Treasury Officers and other officers in charge of Local Depôts shall forward to the Accountant-General or Comptroller such returns of the receipts and sales of stamps as the Comptroller-General may direct, in the form of *plus* and *minus* memoranda or otherwise.

Superintendents to send returns to Accountant-General, &c.

36. The Superintendents of Stamps, Madras, Bombay, and Calcutta shall send to the Accountant-General or Comptroller such accounts of the transactions of the Central and Local Depôts as the Comptroller-General may prescribe.

37. They shall also every six months intimate to the Accountant-General or Comptroller, for comparison with the amounts shown in the return received from Treasuries and other Local Depôts under Rule 35, the receipt of the certificates prescribed in Rule 32, and the amount of stock certified to be in balance in each Local Depôt.

38. The Comptroller-General shall prescribe such rules as he considers necessary for the disposal of the accounts mentioned in the foregoing rules, and for the check of the receipts, issues and sales.

Periodical verification of stock in Central Depôts.

39. The Local Governments of Madras, Bombay, and Bengal shall arrange* for a periodical verification by counting of the stock of stamps in the respective Central Depôts. The verification shall be carried out in the manner and form to be prescribed by the Comptroller-General, to whom the result will be reported.

Statements showing receipts and sales of Telegraph and Postage stamps.

40.† The Superintendents of Stamps, Madras, Bombay, and Calcutta shall forward every month to the Director-General of the Post Office a statement shewing the balances and receipts in the central depôt and the issues to each local depôt of postage stamps, during the month. They shall also send monthly to the Comptroller of the Post Office a statement of the sales during the past month of the several denominations of postage stamps in the local and branch depôts subordinate to them. The Accountant-General or Comptroller will, with his monthly account current with the Examiner of Telegraph Accounts, forward a statement shewing the total realisations at each Treasury from the sales of Telegraph stamps during the month.

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* For rules, *see* Appendix B.

† Subsequently modified by India Government Resolution No. 5174, dated 9th October 1889 received with Bengal Government No. St $\frac{3\text{-R}}{1}$ 8, dated 7th November 1889

any difference, add " with the exception of the following differences :—

the

explanation of which is as follows :—

34. Monthly statements showing the receipts and issues of each local depôt, including the transactions of the subordinate branch depôts, shall be prepared by the officer in charge of the local depôt, and forwarded in the first week of the succeeding month to the Superintendent of Stamps, Calcutta, Madras, or Bombay, or the local Superintendent or Commissioner of Stamps, or other officer specified in rule 33, separate statements being prepared for general stamps, court-fee stamps, telegraph stamps, and postage stamps.

These statements shall show, for each denomination of stamp the values of the balance in hand, at the beginning of each month, of the quantities received from the Superintendent of Stamps or other officer during the month, of the quantity sold during the month, and of the balance in hand at the end of month. The statements may be forwarded direct to the Superintendent of Stamps, Calcutta, Madras, or Bombay, or the local Superintendent or Commissioner of Stamps, or through any officer named by the Local Government.

35. The statements shall be checked by the Superintendent of Stamps, Calcutta, Madras, or Bombay, or by the local Superintendent or Commissioner of Stamps, or other officer specified in rule 33, by comparison with previous statements and the accounts of the central depôts, and shall be used by him to check indents and to watch the balances in the local depôts. If the monthly statements of transactions show that the balance of any kind of stamp in any local depôt is falling too low, the attention of the officer in charge should be called to the fact. To enable him to check the returns, each local Superintendent or Commissioner of Stamps, or other officer specified in rule 33, will be supplied by the Superintendent of Stamps, Calcutta or Bombay, with monthly statements showing the stamps issued to, and returned by, the local depôts subordinate to each.

36. Treasury Officers and other officers in charge of local depôts shall forward to the local Accountant-General or Comptroller such

NOTIFICATION—No. 404T.—F.

The 14th September 1895.—In exercise of the powers conferred on him by section 55 of the Indian Stamp Act, I of 1879, and section 27 of the Court-fees Act, VII of 1870, the Lieutenant-Governor is pleased to make the following rules, in supersession of all previous rules on the subject, supplementary to the rules for the custody, supply, and sale of stamps of all descriptions prescribed in the Resolution of the Government of India in the Department of Finance and Commerce, No. 1439S.R., dated the 27th March 1895, and published under this Government Notification No. 2294S.R., dated the 18th April 1895, at pages 359—363, Part I of the *Calcutta Gazette* of the 24th idem:—

Supplementary to Rule 7 of the rules of the Government of India.

I. Under Rule 7 of the rules of the Government of India, each local depôt should ordinarily maintain a supply of stamps equal to the probable consumption for five months. The whole stock of certificates to pleaders, mukhtears, and revenue agents should, however, be in the depôt by the beginning of December.

The Collector of Calcutta should ordinarily maintain a supply equal to the probable consumption for one month.

Supplementary to Rule 8 of the rules of the Government of India.

II. In order, however, to prevent the inconvenience which arises from the Superintendent of Stamps being required to comply with indents for stamps while engaged in half-yearly stock-taking, Collectors should make such arrangements to provide themselves with stamps of all kinds as will preclude the necessity of submitting any indents during the months of April and October each year.

Supplementary to Rule 11 of the rules of the Government of India.

III. (*a*) On the receipt of a supply of stamps in a local depôt from the central depôt, or from any other local depôt, packets or boxes containing stamps above the value of 8 (eight) annas shall be opened, one at a time, and within the day after their receipt at the latest, in the presence of the officer in charge, who shall count every stamp of the value of Rs. 8 and upwards. Stamps of the value of less than Rs. 8 shall be counted in the presence of the officer in charge. The number and value of the stamps received shall then be compared with the invoice, so that any deficiency may at once be detected. Packets containing stamps of the value of 8 (eight) annas and less shall be closely inspected by the officer in charge, in order to ascertain that they have not been opened or tampered with in transit, and if they do not present any suspicious appearance, they shall be taken as containing the full number of stamps stated in the invoice and locked up in the stamp chests or presses with a copy of the invoice and the letter of advice. A receipt shall then be forwarded by the first post to the depôt from which the stamps have been supplied. Under Rule 11 of the rules prescribed by the Government of India, the officer in charge is responsible for carefully observing these instructions and for satisfying himself as to the number of stamps before signing the receipts.

PART II.

SUPPLEMENTARY RULES BY THE GOVERNMENT OF BENGAL.

NOTIFICATION.

The 12th August 1887.—In exercise of the powers conferred on him by section 55 of the Indian Stamp Act I of 1879, and section 27 of the Court-fees Act VII of 1870, and with the sanction of the Government of India, the Lieutenant-Governor is pleased to make the following rules supplementary to the rules for the custody, supply, and sale of stamps of all descriptions prescribed in the Resolutions of the Government of India in the Department of Finance and Commerce, Nos. 1596, 2036, and 1370, dated respectively the 28th June 1886, the 27th July 1886, and the 15th March 1887, and published at pages 738 to 742, Part I of the *Calcutta Gazette* dated the 17th August 1887:—

Supplementary to Rule 7 of the Rules of the Government of India.

I. Under Rule 7 of the Rules of the Government of India, each local depôt should ordinarily maintain a supply of stamps equal to the probable consumption for five months. The whole stock of certificates to Pleaders, Muktears, and Revenue Agents should, however, be in the depôt by the beginning of December.

The Collector of Calcutta should ordinarily maintain a supply equal to the probable consumption for one month.

Supplementary to Rule 11 of the Rules of the Government of India

II (*a*). On the receipt of a supply of stamps in a local depôt, from the central depôt, or from any other local depôt, packets or boxes containing stamps above the value of (eight) 8 annas shall be opened, one at a time, and within the day after their receipt at the latest, in the presence of the officer in charge, who shall count every stamp of the value of Rs. 8 and upwards. Stamps of the value of less than Rs. 8 shall be counted in the presence of the officer in charge. The number and value of the stamps received shall then be compared with the invoice, so that any deficiency may at once be detected. Packets containing stamps of the value of (eight) 8 annas and less shall be closely inspected by the officer in charge in order to ascertain that they have not been opened or tampered with in transit; and if they do not present any suspicious appearance, they shall be taken as containing the full number of stamps stated in the invoice and locked up in the stamp chests or presses with a copy of the invoice and the letter of advice. A receipt shall then be forwarded by the first post to the depôt from which the stamps have been supplied. Under Rule 11 of the Rules prescribed by the Government of India, the officer in charge is responsible for carefully observing these instructions and for satisfying himself as to the number of stamps before signing the receipt.

(*b*). On the receipt of a supply of court-fee stamps, the seals of the packets containing the stamps shall be broken, and the packets opened in the presence of the officer in charge, who shall, with his own hands, count all sheets containing stamps of the value of (four) 4 annas and upwards, so that any deficiency may at once be detected. Court-fee stamps being supplied in sheets, each containing a number of stamps, the officer in charge shall, for his own security, see that each

sheet contains the full number. Stamps of the value of less than (four) 4 annas shall be counted also in the presence of the officer in charge. They shall then be compared with the invoice, and a receipt shall be forwarded by the first post to the depôt from which they have been supplied. The officer in charge is responsible for carefully observing these instructions and for satisfying himself as to the number of stamps received before signing the receipt.

Supplementary to Rules 15 and 30 of the Rules of the Government of India.

III. The stock to be made over to the *ex-officio* vendor at a local ~~or branch~~ depôt to be kept by him under single lock should ordinarily be sufficient for the probable demand of one week. The *ex-officio* vendor shall prepare ~~every week~~ an indent for the quantity required, and receive a supply in the manner indicated in Rule 15 of the Rules prescribed by the Government of India. The Collector of a district may, with the sanction of Government, fix such shorter term as the necessities of his district may require.

Supplementary to Rule 16 of the Rules of the Government of India.

IV. The account of the daily sales of stamps, to be kept by the *ex-officio* vendor in the form and manner prescribed in Rule 16 of the Rules of the Government of India, shall be kept in English or in the vernacular of the district.

Supplementary to Rule 29 of the Rules of the Government of India.

V. Under Rule 29 of the Rules prescribed by the Government of India, the supply to be kept in a branch depôt should ordinarily be equal to the probable demand for three months. In the Alipore depôt, in the district of Julpigoree, a supply equal to the probable consumption for six months should be kept at the end of each cold weather.

The 19th November 1887.—In exercise of the powers conferred on him by section 55 of the Indian Stamp Act I of 1879, and section 27 of the Court-fees Act VII of 1870, and with the sanction of the Government of India, the Lieutenant-Governor is pleased to make the following rule supplementary to Rule 8 of the Rules for the custody, supply and sale of stamps of all descriptions prescribed in the Resolution of the Government of India, in the Department of Finance and Commerce, No. 1596, dated the 28th June 1886, and published at pages 738 to 742, Part I of the *Calcutta Gazette* dated the 17th August 1887 :—

VI. In order, however, to prevent the inconvenience which arises from the Superintendent of Stamps being required to comply with indents for stamps while engaged in half-yearly stock-taking, Collectors should make such arrangements to provide themselves with stamps of all kinds as will preclude the necessity of submitting any indents during the months of February and August ~~each~~ year.
April and October

PART III.

Rules by the Board of Revenue.

Who may be licensed stamp vendors.

1. It is the object of the Board to increase the number of stamp vendors as much as possible, so that stamps may be readily obtainable by the public. Licenses for the sale of stamps of every description should therefore be granted to any respectable person who wishes to sell them

(4) On the receipt of a supply of court-fee stamps, the seals of the packets containing the stamps shall be broken and the packets opened in the presence of the officer in charge, who shall, with his own hands, count all sheets containing stamps of the value of 4 (four) annas and upwards, so that any deficiency may at once be detected. Court-fee stamps being supplied in sheets, each containing a number of stamps, the officer in charge shall, for his own security, see that each sheet contains the full number. Stamps of the value of less than 4 annas shall be counted also in the presence of the officer in charge. They shall then be compared with the invoice, and a receipt shall be forwarded by the first post to the depôt from which they have been supplied. The officer in charge is responsible for carefully observing these instructions and for satisfying himself as to the number of stamps received before signing the receipt.

Supplementary to Rules 15 and 31 of the rules of the Government of India.

IV. The stock to be made over to the *ex-officio* vendor at a local depôt, to be kept by him under single lock, should ordinarily be sufficient for the probable demand of one week. In the case of a branch depôt no portion of the stock should be made over to the *ex-officio* vendor, except when the officer in charge is proceeding on tour, when the amount made over should not exceed what will probably be required during his absence. The *ex-officio* vendor shall prepare an indent for the quantity required, and receive a supply in the manner indicated in Rule 15 of the rules prescribed by the Government of India. The Collector of a district may, with the sanction of Government, fix such shorter term as the necessities of his district may require.

Supplementary to Rule 16 of the rules of the Government of India.

V. The account of the daily sales of stamps to be kept by the *ex-officio* vendor in the form and manner prescribed in Rule 16 of the rules of the Government of India shall be kept in English or in the vernacular of the district.

Supplementary to Rule 29 of the rules of the Government of India.

VI. In cases where there is likely to be a distinct saving of cost, or greater security of the stamps in transit, the Board of Revenue are authorized to sanction the despatch of stamps direct from the central depôt to branch depôts, such supplies being treated by the Superintendent of Stamps as supplies to the local depôts to which the branch depôts are subordinate.

Supplementary to Rule 30 of the rules of the Government of India.

VII. Under Rule 30 of the rules prescribed by the Government of India, the supply to be kept in a branch depôt should ordinarily be equal to the probable demand for three months. In the Alipur and Angul depôts, in the districts of Jalpaiguri and Angul, respectively, a supply equal to the probable consumption for six months should be kept at the end of each cold weather.

In the case of a branch depôt no portion of the stock should be made over to the *ex-officio* vendor, except when the officer in charge is proceeding on tour, when the amount made over should not exceed what will probably be required during his absence."

14-9-93.

"~~The 13th March~~ 1888." ~~7-4-90.~~

"~~April.~~" 7-4-90.

"~~October.~~" 7-4-90.

either as a special business or as an addition to some other business which he carries on, as well as to Rural Registrars or their mohurirs, and Post-masters with the consent of the Postmaster-General.

Every licensed vendor to keep a proper supply of stamps.

2. To meet the public demand, every licensed vendor should be required to keep a proper stock of stamps which he may be authorized to sell. If he fails to do so, his license should be cancelled.

Supply to include one-anna revenue stamps

3. In order to afford to the public greater facilities for obtaining one-anna revenue stamps, and to encourage a wider observance of the law in respect to their use, district officers should insist on every stamp vendor keeping a sufficient stock of these stamps for sale The keeping up of such stock should be made one of the conditions of the vendor s license, and it will be the duty of the Deputy Collector in charge of the Stamp Department in each district to see that the condition is duly observed by all vendors.

Sale of stamped Public Works forms to be facilitated.

4 The licensed vendors of stamps at or near the sudder or sub-divisional head-quarters should be encouraged to purchase from the treasury, at the same rate of discount as is now allowed on impressed sheets, a supply of stamped forms of tender and contract used in the Public Works Department, and keep them in stock for retail sale to the public. Licenses may also be granted to cashiers or other employés in the offices of Executive Engineers, who may wish to purchase and sell the forms under notice, under the same rules and conditions as obtain in the case of the licensed vendors.

Ministerial officers not to be allowed any discount.

5. No treasurer or other subordinate officer in charge of stamps is allowed to purchase stamps, at a discount, for sale on his own account to the public.

Special care to be taken with adhesive stamps.

6. Extra precautions should be taken to preserve the adhesive stamps from damp, and to prevent their becoming firmly fixed together by the gum on the back. The stocks should be carefully examined and dried when necessary, and the place where they are stored should be always kept properly dry. The sheets also, as far as possible, should be kept face to face and never back to back.

7. The treasury officer is required, as an additional precaution, to keep all adhesive labels of the value of Rs. 20 and upwards in a small air-tight and locked tin-box within the stamp almirah or chest.

As extra precautions seem to be necessary in the districts of the Presidency, Rajshahye, Dacca, Chittagong, Orissa, and Burdwan Divisions to preserve adhesive stamps from damp, the provisions of this rule should be made applicable to *all* adhesive stamps remaining in the hands of the treasury officers of those districts.

Deficiency in store to be at once reported.

8. Any deficiency that may be discovered in the store of stamps must be immediately reported both to the Superintendent of Stamps and to the Commissioner of the Division, who must report it to the Board.

Plain paper to be taken care of like stamps.

9. The treasury officers should take the same care of the plain paper used for court-fee stamps as of stamped paper.

10. The treasury officer is to cause the store under double locks to be opened, and the required quantity of stamps to be counted and delivered to the treasurer, stamp darogah, or nazir in his presence. The number and value of stamps delivered to the treasurer, stamp darogah, or nazir is to be entered in the store book, and a balance struck at the time of delivery. This balance is to be attested by the initials of the treasury officer, and of the treasurer, stamp darogah, or nazir, both of whom must invariably be present during the whole time that the store under double locks, or any part of it, remains open. The deliveries shown in the store book must agree with the indent as approved.

Issue from double locks.

11. If the treasurer, stamp darogah, or nazir requires stamps at any intermediate time, the same process is to be observed as is prescribed in the two preceding rules.

12. District officers should exercise a strict supervision over their treasuries in this department, and Commissioners should, in their inspectional visits, pay particular attention to the state of the stamp accounts.

Supervision by district officers and Commissioners.

13. Every treasury officer shall be held personally liable for any loss that may occur to Government during his incumbency owing to his neglect to observe the rules.

Personal liability of treasury officer.

SECTION V.—REFUNDS AND RENEWALS.

PART I.

GOVERNMENT ORDERS AND NOTIFICATIONS.

General Stamps.

1. Under the provisions of sections 51, 52, and 54, the Collector alone can grant refunds or renewals in respect of non-judicial stamps, *i.e.*, stamps to which Act I of 1879 applies, on application being made to him within six months from the date of the purchase of the stamp, or from the date on which the stamp has been spoiled or rendered useless. Under the orders of Government, and the Board's circular order marginally noted, Commissioners of Divisions are authorized to allow refunds or renewals of spoiled or useless stamps, or the repurchase of stamps not required, provided that application for renewal or refund be made within one year from the date of the purchase of the stamps, or one year from the date on which the stamp has been spoiled or rendered useless Officers in charge of treasuries must refer to the Collector for separate orders on every application.

Government order No 612, dated 9th February 1887; Board's circular order No. 4 of March 1887.

Note.—No refund can be granted in the case of stamps affixed to bills of exchange, which have been used as cover and sent to home firms or home partners or directors, who are payees, although such bills may not have been negotiated. (*Vide* Resolution No. 2996 of the Government of India, Department of Finance and Commerce, dated 17th June 1889.)

2. The allowance for spoiled stamps under section 51 of the Indian Stamp Act refers to impressed paper and labels to the exclusion of adhesive stamps. Sections 52 and 54 apply to all kinds of stamps used under the Act, but great caution should be used in refunding the value of adhesive labels.

India Government order No. 911, dated 6th June 1879, to Bombay Government, circulated with the Board's circular order No. 4 of July 1879.

and should also agree with the entries in the treasurer, stamp daroga or nazir's account of daily sales (*i.e.*, single lock account). 10-12-93.

11*a*. In checking the account of daily sales of stamps as laid down in Rule 16, page 98, the officer in charge of the depôt should agree the daily totals with the accountant's register of stamp sales and initial both. 10-12-93.

12*a*. In making the half-yearly verification of stock on the last open day of September and March each year, a statement should be prepared showing the number and value of each denomination of stamps as they are examined, and the verifying officer should see by personally testing the same that the values shown in this statement under each denomination correspond with the true value as ascertained by actual calculation, and that the total value of each description corresponds with the sum of the totals of each denomination. The total value of each description should then be carried into the half-yearly certificate prescribed in Rule 32, page 101. 10-12-93.

14. Inspecting officers invariably, and the officer in charge of the depôt from time to time, shall cross-total the entries in the Treasurer's registers of stamps under double and single lock.

15. In subdivisions when the sub-treasury officer is present at his station and no amount is made over to the sub-treasurer for custody under single lock, the daily account of sales mentioned in rule 16, page 98, should be kept up by passing the daily sales through the same both as receipts and issues; while he is away, it will be maintained like any other single lock account. 10-12-93.

Government of India order No. 1084, dated 10th June 1879, addressed to the Government of North-Western Provinces and Oudh, received with Government order No. 157, dated 26th June 1879.

3. In the event of an application for a license under the Arms Act, bearing the requisite fee in the shape of impressed stamps, being refused by the Executive authorities, a refund of the stamp fee paid should be allowed.

Government of India order No. 813, dated 4th May 1888, to Madras Government, received with Government order No. 8T—F, dated 23rd May 1888.

4. The Government of India has ruled that an application for a license under Act VIII of 1881 (Petroleum Act) should bear the stamp suitable for an application, and that the stamp for the license should be separate. If the application is refused, the refund of the cost of the stamp for the license may be claimed under section 54 of the Stamp Act, 1879. An application should not be made on a stamped paper intended for the license, but where such a procedure has been wrongly allowed, a refund of the stamp fee, *minus* the value of the stamp which should have been affixed to the application, and *minus* also the deductions prescribed in section 54 of the Stamp Act, may be granted.

Court-fees.

5. Government of India Resolution No. 132, dated 11th January 1888—

"1. In supersession of all existing orders on the subject, the Governor-General in Council is pleased to authorise the refund of the value of impressed court-fee stamps and of court-fee adhesive labels in accordance with the following rules:—

1 (*a*) When any person is possessed of impressed court-fee stamps for which he has no immediate use, or which have been spoiled or rendered unfit or useless for the purpose intended, or

(*b*) When any person is possessed of two or more (or, in the case of denominations below Rs. 5, four or more) court-fee adhesive labels *which have never been detached from each other*, and for which he has no immediate use,

the Collector shall, on application, repay to him the value of such stamps or labels in money, deducting one anna in the rupee, upon such person delivering up the same to be cancelled and proving to the Collector's satisfaction that they were purchased by him with a *bonâ fide* intention to use them, that he has paid the full price thereof, and that they were so purchased or, in the case of impressed court-fee stamps, so purchased, spoiled, or rendered useless, within the period of six months preceding the date on which they are so delivered. Provided that Local Governments may, in special cases, allow refunds when application is made within one year from the date of purchase of the stamps or labels, or, also in the case of impressed court-fee stamps, within one year from the date on which the stamps were spoiled or rendered useless. The Local Governments may at their discretion* delegate this power to any subordinate authority.

* By Government order No. 756, dated 21st February 1888, the Government of Bengal has delegated this power to the Board, and by Government circular No. 15, dated 16th April 1888, received with Government order No. 1664 of the same date, to Commissioners of Divisions.

"2. When a licensed vendor surrenders his license or dies, the Collector may, at his discretion, if he considers that the circumstances justify the application, repay to him or his representatives, as the case may be, the values of stamps and labels, not spoiled or rendered unfit for use, returned into the Collector's store, deducting one anna in the rupee; or he may issue stamps and labels of other values in exchange, provided that, in the case of adhesive court-fee labels, their value may not be refunded, nor stamps and labels of other values issued in exchange, unless, in cases where the value of each label is not less than Rs. 5, there are at least two such labels which have never been detached from each other; and in cases where the value of each label is less than Rs 5 unless there are at least four such labels which have never been detached from each other.

"3. When adhesive labels are attached to impressed sheets of court-fee stamps in accordance with the directions contained in notification by the Government of India in this Department, No. 361, dated the 18th April 1883, such labels should be regarded as impressed stamps for the purposes of refund under these rules."

Government of India notification No. 4650, dated 10th September 1889.

*6. When a plaint disclosing a reasonable case on the merits is presented to any civil or revenue court, in such a form that the presiding judge or officer without summoning the defendant rejects it, not for any substantial defect, but on account of an entirely technical error in form only, and so as to leave the plaintiff free to prosecute precisely the same case in another form against the same defendant or defendants, the value of the stamp on the plaint shall be refunded on presentation of an application to the Collector of the district in which the court is situated, together with a certificate from the Judge or officer who rejected the plaint, that it was rejected under the circumstances above described, and that the value of the stamp should, in his opinion, be refunded.

Government notification dated 16th November 1881; *Calcutta Gazette*, 23rd November 1881, p. 1022.

7. The presiding officer of any court, where adhesive court-fee stamps are used, shall, in the exercise of his discretion, be competent to issue a certificate for the renewal, free of charge, of the stamp or stamps on any document, in any case in which the re-writing of such document has, through inadvertence or accident, been in his opinion, rendered necessary; or when after it has been duly stamped, and the stamps have been cancelled, it is found that the reason for presenting it to, or filing it in, the court has ceased to exist. Such certificate shall be sufficient authority to the Collector or officer in charge of a subdivision, as the case may be, to issue to the holder of the certificate other stamps of the value specified in the certificate, on delivery of the stamps which have been rendered useless.

Government order No. 787, dated 1st April 1874.

8. As regards stamps used under section 3 of the Court-Fees Act in the High Court of Calcutta, the taxing officer mentioned in section 5 of the Court-Fees Act VII of 1870 is, in the exercise of his discretion, competent to issue a certificate for the renewal, free of charge, of the stamp or stamps on any document in cases when the re-writing of such document has, through inadvertence or accident, been, in his

* *See* also entry number (3), appendix C, table I, page 157.

opinion, rendered necessary; or where, after a document has been duly stamped and the stamps cancelled, it is found that the reason for presenting it to, or filing it in, the court has ceased to exist. Such certificate shall be sufficient authority to the Collector to issue to the holder of the certificate other stamps of the value specified in the certificate, on delivery of the stamps which have been rendered useless.

PART II.

BOARD'S RULES.

Contents of application.

1. Applications for refund or renewal should be in writing and should contain the following particulars:—

(1) Name of applicant.
(2) Description of the stamps, *i.e.*, whether impressed or denoted.
(3) Value.
(4) Date of purchase.
(5) Date of the stamp becoming spoiled or unfit for use.
(6) Manner in which the stamp has become spoiled or unfit for use.
(7) Whether the application is for refund or renewal.
(8) Signature of applicant.
(9) Date of application.

Register of applications.

2. The Collector shall keep a register of applications for refund or renewal in the form given in Appendix A—II.

Procedure after receipt of application.

3. On receipt of an application, the stamped papers shall be counted, and a receipt given to the applicant, stating the number of stamped papers received and their total value. The receipt should also mention the date on which the Collector's order on the application will be passed.

4. The Collector should satisfy himself that the stamps are genuine, and that any marks of cancelment have not been erased. He should observe the procedure required by rule 19 of part I, chapter V, section II, of these rules, and carefully examine the grounds of the application before filling up columns 7, 8, 9, and 10 of the Refund Register.

5. If the Collector is satisfied that the applicant is entitled to the refund or renewal, he shall proceed to grant the refund or renewal as the case may be.

Cancellation of stamp after grant of refund.

6. When a refund or renewal is granted, the district officer shall then and there punch or mark the stamp in such a way that it can never be presented again.

Cancelled stamps to be forwarded to Superintendent of Stamps.

7. At convenient intervals, not less frequent than once a fortnight, stamped papers, in respect of which refund or renewal has been granted, shall be forwarded by the Collector to the Superintendent of Stamps in a sealed packet for destruction, together with an extract from the Refund

Register relating to each stamp. On receipt of the stamps, the Superintendent shall cause them to be carefully examined, to ascertain that they are genuine and in order, and any irregularity which the Superintendent may notice shall be communicated to the Collector and to the Board of Revenue.

If the Superintendent finds that the number and value of the stamps received corresponds with the extract from the Refund Register, and that the stamps are genuine, he shall destroy them and certify to the Collector that he has done so.

Deductions necessary in case of money payment.

In cases of money payment for spoiled stamps returned, or for stamps not required for use, the Collector should bear in mind the deduction to be made under sections 53 and 54 of the Indian Stamp Act, and should take a separate receipt for the amount in addition to the applicant's signature in the Refund Register. It will be observed that unspoiled stamps cannot be exchanged for other stamps to the same amount in value, but their value in money, *minus* a deduction of one anna for each rupee, can only be allowed.

N.B.—(1). When refund of the value of more than one stamp is applied for under section 54, the deduction of one anna in the rupee should be made on the aggregate value of the stamps, and not on each separate stamp. (Board's C. O. No. 6 of September 1887.)

(2). On the application of a stamp vendor, the Board may sanction the issue of fresh stamps of equal value (minus the discount originally granted) in the place of spoilt stamps of all kinds, provided the Collector is satisfied (1) that the stamps are spoilt and unsaleable, and (2) that they were not rendered unsaleable by any negligence on the part of the vendor (Board's Proceedings of 1st August 1885, K.-W. Nos. 291-92.) No refund or renewal can be granted in respect of stamps wholly destroyed (Board's Proceedings of 2nd June 1888, Nos. 21-22.)

SECTION VI.—UNSTAMPED INSTRUMENTS OR INSTRUMENTS INSUFFICIENTLY OR IMPROPERLY STAMPED.

Officers empowered to inspect and impound documents.

1. The obligation to examine all instruments coming before them in the execution of their duty, and the power of impounding such as appear to be not duly stamped, have been extended to all persons having by law or consent of parties authority to receive evidence, *i.e.*, all judicial officers, persons acting as arbitrators, special commissioners, and the like, and to all persons having charge of any public office, except police officers. The penalty leviable by a civil court before admitting in evidence an instrument not duly stamped has, by section 34 of Act I of 1879, been fixed at ten times the deficient amount of duty, provided that in no case shall the fine levied be less than five rupees; but the Collector is by section 36 empowered to remit, upon application made to him on this behalf, any portion of the amount so levied in excess of the minimum fine of five rupees. In cases in which the Collector is the officer impounding a document, he is authorized under section 37 to levy a fine, the amount of which is in no case to be less than five rupees, and which may extend to the

The destruction shall be by burning and shall be carried out in presence of the Superintendent. 13-9-93.

amount leviable in the civil courts under section 34. In cases, however, of instruments impounded only because written in contravention of section 12 or section 13, power has been given to the Collector to remit the whole penalty. In section 34 it has been provided that a document once admitted shall not afterwards be objected to except as provided in section 50, and Collectors should bear in mind the power given them by that section for the protection of the revenue, of moving the Appellate Court to take into consideration the order of a lower court with regard to the stamp duty to be borne by any such document and, if necessary, to call for and impound it.

2. *Rules to be observed in Revenue Courts and offices for the examination of documents chargeable, or likely to be chargeable, with stamp duty.* (*Board's Circular Order No.* 2 *of February* 1884).

(*a*) In every Revenue Office it shall be the duty of the sheristadar, or (if there is no sheristadar) the head ministerial officer of the office, to examine every document chargeable, or likely to be chargeable, with stamp duty, which may come into his hands, or may be referred to him, for the purpose of ascertaining whether it bears a sufficient stamp or not. It will be his duty to note in writing on every such document the sufficiency or otherwise of the stamp it bears, naming in each case the section of the law applicable, and adding his initials.

(*b*) In any case in which the sheristadar (or head ministerial officer of the office) considers the document to be insufficiently stamped, he shall submit such document to the Stamp Officer (*vide* rule 1, part I, section VII of the Stamp Rules), who shall forward it, with such remarks as may be necessary, to the Collector for orders.

(*c*) When any document chargeable, or likely to be chargeable with stamp duty is filed in a revenue court, it shall be the duty of the sheristadar (or head ministerial officer of the court) to note on it in the manner prescribed in rule (*a*) and to take the orders of the presiding officer of the court for its submission, if necessary, to the Stamp Officer for the orders of the Collector, as in Rule (*b*).

(*d*) Every ministerial officer through whose hands any document chargeable, or likely to be chargeable, with stamp duty passes shall observe whether it has already been examined for stamp duty by the sheristadar (or head ministerial officer of the court or office), and, if not, shall refer it to that officer.

(*e*) It will be the duty of the Collector and Stamp Officer to enforce strict observance of these rules by such methods as the former may think proper.

(*f*) The Stamp Officer shall report annually to the Collector the manner in which the sheristadar and other

ministerial officers have performed their duties in connection with the detection of unstamped or insufficiently stamped documents.

N.B.—The rules (*a*) to (*f*) apply to documents requiring court-fee stamps, as well as to those requiring stamps under the Indian Stamp Act, I of 1879; but it will not be necessary to have registered documents re-examined. (Board's C. O. No. 4 of May 1887.)

3. The Collector should bear in mind the following instructions issued by the High Court for the guidance of civil judicial officers on the subject :—

Circular Order issued by authority of the High Court of Judicature at Fort William in Bengal.

CIVIL.

No. 32, *dated the* 1*st September* 1879.

"The attention of all civil judicial officers is called to the changes "in the law on the subject of the admission, in evidence, of unstamped "or insufficiently stamped documents effected by the Indian Stamp "Act, 1879.

* * * * * *

"4. By the Act of 1879 courts are no longer required to enquire "into the circumstances under which an unstamped or insufficiently "stamped document came to be executed on paper not bearing a proper "stamp. By section 33, all public officers, with certain exceptions, are "required to examine every instrument chargeable with duty which "comes before them in the performance of their official functions, and "to impound any instrument which appears not to be duly stamped. "Every court impounding an instrument must forthwith note it as "'impounded.' Such note shall be dated and signed with the ordinary "full signature of the impounding officer.

"5. Under section 34, such instrument may be admitted in "evidence in a civil court, if the party desiring to use it shall pay the "amount necessary to make up the proper stamp duty together with a "penalty of Rs. 5, or when ten times the amount of deficient duty "exceeds Rs. 5, then with a penalty of ten times such amount.

"6. Section 39 requires that civil courts shall certify by endorse-"ment on every instrument admitted in evidence under section 34 that "the proper duty and penalty have been levied in respect thereof, and "the name and residence of the person paying them.

"7. Section 35 requires every civil court to send to the Collector "an authenticated copy of every impounded instrument admitted in evi-"dence. The endorsement required by section 39 should be transcribed "on such copy. When an impounded instrument has not been ad-"mitted in evidence, whether from failure to pay the requisite duty "and penalty, irrelevancy, want of registration, or other cause, it must

"be sent in original to the Collector. In such cases the provisions of "section 43, paragraph 2, are applicable. The copy to be made under "this section must be retained in the custody of the court.

"8. Section 39, paragraph 2, entitles persons tendering documents on which deficient stamp duty and penalty has been levied "under section 34 to reclaim the same; but the third paragraph of "that section directs that the court shall not, under any circumstances, "deliver it before the expiration of one month from the date of "impounding it; and if the Collector has certified that its further "detention is necessary, it shall not deliver it so long as such certificate is not cancelled. It is obvious that the transmission of the "copy to the Collector should be made with the least possible delay, to "enable him to make such enquiry as may be necessary within the "month for which the instrument is to be detained. The High Court "therefore directs that every such copy shall be despatched not later "than 48 hours from the time when the original is impounded.

"9. Judges of all grades will bear in mind that provisions of "section 34 do not apply to bills-of-exchange, promissory notes, or any "instrument chargeable with a duty of one anna only.

"10. The authenticated copies required by sections 35 and 43 do "not require to be stamped under the Court Fees Act.

"11. The monthly return to the Collector of duty and penalties "levied in civil courts, required by circular order No. 16 of 4th December 1876, will be continued till further orders."

Prosecution only course in the case of insufficiently stamped bills-of-exchange, &c.

4. The particular attention of Collectors is also drawn to sections 34, 37, and 38 of Act I of 1879, under which bills-of-exchange, promissory notes, and all instruments chargeable with the duty of one anna are excluded from the provisions of those sections. In the case of these instruments, the Collector cannot certify the impounded document after levying a penalty or after prosecuting the offender.

Notice to be served on party adjudged to pay stamp duty and penalty.

5. Whenever a Collector adjudicates a penalty under section 37(*b*) of the Indian Stamp Act, I of 1879, he should be careful to serve a notice on the party from whom the stamp duty and penalty are due, fixing a reasonable time within which they must be paid in all cases in which the order is not passed in the presence of such party or in that of his properly constituted attorney.

Party not complying with order under section 37 to be prosecuted.

6. When a person concerned in the execution of an unstamped or insufficiently stamped document does not comply with the Collector's order for payment of the proper amount of duty and penalty under section 37 of the Act, the only course open to the Collector is to prosecute the offender under section 61. The proviso to section 40 and the last clause of section 61 indicate that it is expected that the Collector should prosecute in all cases of this kind, even when the omission to pay the proper stamp duty was accidental. In adjudging the amount of penalty under section 37, the plea of inadvertence or ignorance should not be too readily accepted, as section 30 provides the public with a cheap method of ascertaining the proper stamp duty payable.

SECTION VII.—MISCELLANEOUS.

PART I.—*Duties, &c., of Public Officers.*

Stamp Officer.

1. For the better supervision of all matters connected with the revenue derived from stamps, the business of the Stamp Department at the head-quarters of a district shall be conducted by an Assistant or Deputy Collector, under the title of Stamp Officer acting under the direction and control of the Collector. Generally such officer will be required to see that all laws and rules relating to stamps, as defined in the Stamp Acts in force, and in the Board's Rules and Circulars are duly observed by the public and the officers concerned throughout the district. Such officer, however, will not be entitled to exercise any of the powers which are by law specially reserved to the Collector.

Officers empowered to denote under section 15, Act I of 1879.
Bengal Government notification dated 17th June 1879.
Bengal Government notification dated 20th November 1879
Bengal Government notification dated 23rd October 1880

2. By the notifications noted on the margin power has been given to Deputy Collectors in charge of subdivisions, Senior Deputy Collectors at the sudder stations of districts, Rural Sub-Registrars, all officers holding temporary charge of sub-registry offices at such divisions during the absence of the Sub-divisional Officers and Special Sub-Registrars at district head-quarters, to denote upon one instrument by endorsement the payment of duty in respect of another instrument as provided for in section 15 of Act I of 1879.

District officer to leave note on departure.

3. Every district officer who shall have been in charge of a district for more than a year shall on leaving it record for the information of his successor a memorandum of any points of importance in connection with the administration of the Stamp Department.

Triennial report to be submitted by district officer.

4. The district officer should submit to the Commissioner, within 40 days from the close of every third financial year, a report containing a full review of the administration of the Stamp Department, statistical information only, with brief explanatory notes, being submitted in the intermediate years. The report should contain an examination of the financial results of the working of the department during the triennium, and of the causes which gave rise to the fluctuations in the sales of the different descriptions of stamps, with notices of the particular form or forms of evasion of the provisions of the stamp law, and other illegal practices or irregularities prevailing in the district, the measures taken to guard against their recurrence, the manner in, and the extent to, which the provisions of sections 33 to 38 and 50 of Act I of 1879 were carried out by the officers concerned, the prosecutions instituted under the Act, and other matters of interest and importance. The first triennial report is due after the close of 1889-90.

Commissioner's report.

5. From the district reports the Commissioners will prepare one complete report for their respective divisions. The reports should be prepared, as far as possible,

1A. It will also be the duty of the Stamp Officer to see that criminal prosecutions ordered by the Collector are properly conducted before the court which tries such cases. In important and difficult cases he should, with the permission of the court trying the cases, conduct the prosecution in person. Whenever necessary the court impounding a document should be referred to as regards the evidence or information on which it acted. 5-10-90.

on the plan of the Board's report, and should be submitted not later than 1st June.

6. Special mention should be made in the reports of those officers who have displayed energy and ability in enforcing the laws during the year and in bringing any infraction of them to notice.

Supervision of realization of stamp fees in pauper suits transferred to Legal Remembrancer.

7. The check heretofore exercised by the Board in the matter of realization of stamp fees due in pauper suits has been transferred to the Superintendent and Remembrancer of Legal Affairs. District officers are required to be guided by the instructions which may be issued to them by that officer on the subject.

Occasional inspection of stamped documents enjoined.

8. Heads of offices in which adhesive stamps are used or filed are required to cause an occasional inspection to be made of documents that have been filed, in order to ascertain that the stamps have been properly punched and defaced, and have not been subsequently removed from the documents on which they are used. The inspection should be made at least once a quarter. The check herein prescribed applies equally to all papers which require adhesive labels, and they should be subjected to similar scrutiny.

Duties of record-keeper.

9. It shall be the duty of the record-keeper, on receiving records from a mohurir, to ascertain that all the papers in the records which require stamps are properly stamped, and that the rules regarding their cancellation have been properly carried out. Should any of the stamps show signs of having been tampered with, or should there be any deficiency or any suspicious circumstance, he must at once submit a report to his superior officer.

Responsibility of mohurir in charge of record.

10. The mohurir in charge of any record shall be responsible for the value of all stamps taken from such record whilst in his charge, and no excuse as to absence of knowledge should be listened to.

11. It is suggested that the district officers in their magisterial capacity should apply a rule similar to the three last-mentioned to those of their subordinates who may not be subject to the Board's control.

Inspection by officers of the Registration Department.

12. The Inspector-General of Registration and the Inspectors under him are required, under orders issued by Government, to inspect, when visiting districts and subdivisional offices on ordinary duty, the record-rooms of public offices, and of revenue, civil, and criminal courts, in order to ascertain that the rules for the cancellation of court-fee stamps, and for the custody and sale of all stamps have been uniformly and properly carried out. All revenue officers should render the officers of the Registration Department all possible assistance on the occasion of such inspections. It is not intended that the inspecting officer should exercise any sort of interference with the arrangements which he may find in force in the offices under inspection, and therefore his proceedings are, as a rule, to be limited to recording a note of his observations, together with any suggestions he may think fit to offer, and must not involve courts or

offices in correspondence with him. The notes recorded will be submitted to the Board. Instructions have, however, been issued by Government to the Inspecting Registration Officer to report at once to the presiding officer of the court or office, as the case may be, the discovery of any irregularity in respect of punching or otherwise defacing court-fee stamps. This arrangement will enable the head of the office or court to make an immediate enquiry into the irregularity reported by the inspecting officer, and to trace the person who is responsible.

Stamp frauds to be at once reported.

13. Local authorities must report immediately to the Board, for the information of Government, any instance of forgery or fraudulent use of any description of stamps, whether general, judicial, postal, or telegraph, coming to their notice. Such reports should invariably contain full particulars as to the nature of the fraud perpetrated, and if possible, specimens should be submitted. The more ordinary cases of the fraudulent use of postage labels, such, for instance, as the use a second time of an obliterated label, need not be specially reported, unless there is some peculiarity about the case which makes it important.

Doubtful stamps to be sent to the Board.

14. When a Collector is unable to decide the genuineness of a stamp brought before him, he should send it to the Board direct.

Spoiled stamps to be forwarded to Superintendent of Stamps.

15. All spoiled or unsaleable stamps shall be returned to the Superintendent of Stamps for destruction, with an explanation of the circumstances under which their destruction was rendered necessary.

Remissions of stamp duty.

16. In carrying out the provisions of section 33 of Act I of 1879 (Indian Stamp Act), all Revenue officers should bear in mind the orders contained in the notifications of the Government of India referred to in Table II, printed in Appendix C, granting remissions or reductions of stamp duty since the passing of Act XXXVI of 1860. Instruments executed before October 1860 and exempted from stamp duty are described in the Stamp Acts in force at the time of their execution.

District references to be submitted through Commissioner.

17. References made to the Board by Collectors under section 45 of the Indian Stamp Act should be submitted through the Commissioner of the division with his opinion.

Compounding or withdrawal of stamp offences by district officers.

18. With reference to the provisions contained in section 69 of the Indian Stamp Act, I of 1879, district officers are authorized by the Board to withdraw any prosecution instituted by them in respect of an offence under the stamp law, and to compound such offence, if they are of opinion that there is sufficient and reasonable cause for so doing.

Inadequate fines to be brought to the notice of Criminal Courts.

19. If in cases of prosecutions instituted under the stamp law the fines inflicted by the Criminal Courts be of smaller amount than the penalty provided under the Indian Stamp Act, or than had been imposed by the Collector, the Revenue officers should bring to the notice of the Criminal Courts trying such cases the amount of penalty in each case provided by the Stamp Act, and the impolicy of imposing a fine which is less than that provided under the Act.

"Income-tax Assessors and ministerial officers generally must not participate in any reward except what is decreed to them by a Magistrate when a case is prosecuted in the Criminal Court."

11-3-96.

"For attesting powers-of-attorney, affidavits, and such like documents (*vide* Rule 5, section XXIX, page 67 of the Revenue Officers' Manual, 1888) a fee of one rupee should be charged, which should be levied by affixing an adhesive court-fee stamp of that value." 4-7-96.

"The Board have condemned the practice of paying money and delivering documents on attestations made by public officers of powers-of-attorney in the absence of the principals (Board's C. O. No. 1 of June 1896)." 4-7-96.

PART II.—REWARDS.

Powers of the Collector and Board to grant rewards.

1. For information given regarding any evasion of the stamp law, the Collector may, if he thinks fit, grant rewards not exceeding in any one case the amount of the fine levied from the offender, or the sum paid in composition of an offence, up to a maximum of Rs. 50. When a larger reward than Rs. 50 is deemed necessary, and in cases in which a conviction has not been obtained or the fine levied, or in which a prosecution has not been undertaken, an application should be made to the Board, who are authorized to sanction rewards up to Rs. 200 in any one case. The rewards should not be paid out of the fine levied from the offender, but the fine must be credited to "Law and Justice," and the reward debited to "Stamps."

Note 1.—Assessors and Assessor-Inspectors of Income Tax may participate in stamp rewards (Board's C. O. No. 6 of August 1887).

Note 2.—For power of Magistrates to grant rewards in stamp cases, *see* rule 18, chapter V, section II of the Stamp Rules. p. 86.

PART III.—MISCELLANEOUS.

Receipts requiring one-anna stamps.

1. Article 1, Schedule I of Act I of 1879, requires every receipt for a sum of money exceeding Rs. 20, unless it is granted by or on behalf of Government, to be stamped with a one-anna adhesive stamp. District officers should therefore take every opportunity of reminding Municipalities, Road Cess Committees, and Managers of Courts of Wards of this requirement of the law.

Note 1.—Cheques drawn by the Chairman of a Local or District Board on account of grants-in-aid to schools are liable to stamp duty under the aforesaid article when the amount exceeds Rs. 20. (Board's C. O. No. 5 of September 1887.)

Note 2.—When signatures of payees are taken in account books against entries of disbursements in satisfaction of debts, with the intention that the entries thus signed should have the same effect as receipts, it has been held by the High Court that these entries were receipts. (Board's C. O. No. 2 of April 1885.)

Note 3.—It has been ruled that where Government officers or rules at present require stamped receipts to be given in duplicate for purposes of record, duplicate receipts shall no longer be taken on behalf of Government, but that certified copies of the original receipt shall be used. (Board's C. O. No. 4 of September 1884.)

2. The security bond of an officer paid by the District Committee from the Road Cess Fund is liable to stamp duty.

Notarial stamps.

3. For performing Notarial Acts, such as those referred to in rule 5, section XXIX, page 67, of the Revenue Officers' Manual of 1888, the fee of one rupee prescribed by the Indian Stamp Act (Article 45, Schedule I) should invariably be levied A special stamp is provided for the Notarial Acts referred to, for which indents should be made on the Superintendent of Stamps.

The Board have condemned the practice of paying money and delivering documents on attestations made by public officers of powers-of-attorney in the absence of the principals. Powers for the above purposes should either be registered or should be admitted before the Collector by the principals. (Board's C. O. No. 4 of September 1886.)

Joint-powers-of-attorney.

4. A power-of-attorney executed jointly by a number of persons, which empowers the agent to perform on behalf of the executants certain acts in respect of which their interests are separate and distinct, is an instrument comprising or relating to several distinct matters under section 7 of the Indian Stamp Act, and requires under Article 50 of Schedule I as many stamps as there are separate and distinct powers given under it.

The High Court agree with the Board that an instrument containing a general power-of attorney conferred by each of the parties by whom or on whose behalf it is executed requires a separate stamp in respect of each power. (Board's C. O. No. 8 of December 1885.)

Return of documents or receipt of money under mooktearnamah, &c.

5. A mooktearnamah or vakalutnamah filed for the conduct of any case before a Revenue Court, and duly stamped under Article 10, Schedule II of the Court-Fees Act, VII of 1870, may be held to convey authority for the taking back of any document which has been filed in the proceedings of the case, or for the receipt of money by the person or agent holding the mooktearnamah or vakalutnamah, provided that in such mooktearnamah or vakalutnamah express authority to this effect be given to such person, and that such money has become recoverable by the client in the ordinary course of the case.

Remissions under the Court-Fees Act.

6. Section 19 of the Court-Fees Act, VII of 1870, enumerates the documents on which no fees are payable under the Act, but the Governor-General in Council has, under the power conferred upon him by section 35, authorized further remissions and reductions of the fees, by the notifications referred to in Table I of Appendix C.

Telegraphic messages.

7. Telegraphic messages should be regarded as oral communications, and applications made by telegraph are not to be considered as a rule liable to stamp duty under Act VII of 1870. Before despatching a message by telegraph to a public officer, at the instance of a private individual, of the nature of an application or appeal on the part of the latter, all Revenue officers should be careful to see that the amount representing the value of the stamp required to be affixed to a written application or appeal to the like effect has been deposited in his office, in addition to the cost of transmitting both the message by telegraph and the subsequent advice by post. It should be stated in the advice, for the information of the officer addressed, that the stamp duty alluded to in the preceding rule has been paid in by the applicant.

The practice of receiving cash in lieu of stamp forbidden.

8. The practice of receiving on plain paper, accompanied by the value of the proper stamp, documents which the law requires to be written on stamp paper, is strictly forbidden.

SECTION VIII.—RETURNS AND REGISTERS.

Return of receipts and expenditure.

1. Return No. XXXV (*vide* Form 3, Appendix A—III) of all receipts and expenditure on account of stamps should be submitted every year to the Board in the form that they may prescribe. All realizations

"And from the file of copies of instruments sent under clause 1 of section 35." 9-12-94.

of fines imposed by judicial officers under the stamp laws shall be credited under "Law and Justice," and shall be omitted from this return. A copy of the annual return should also be sent direct to the Superintendent of Stamps.

Explanation of increase or decrease.

2. Full and intelligent explanations should be given in the above return, as well as in the monthly sale accounts forwarded to the Superintendent of Stamps, of the causes affecting the increase or decrease in the sales of each kind of stamp. There are many local sources of information on this subject, and any marked increase or decrease may often be traced to some special causes. Thus, the expiry of a large number of leases on an extensive zemindari may cause a large demand for stamps for pottahs and kabuliyats requiring non-judicial stamps; a general dispute as to rates of rent between the ryots and the landlord in a similar estate may cause a large resort to rent-suits and judicial stamps. Examples like these might be multiplied, but such explanations as "the increase in sale of judicial stamps was caused by increase in the number or value of suits," or "the increase in sale of non-judicial stamps arose from the execution of a greater number of documents," are mere verbiage and useless, and should not be submitted.

3. All Revenue officers shall, during their tours of inspection, or otherwise as opportunities occur, ascertain how far stamped papers are applied to the purpose for which they are intended. The result of their enquiries should be reported by them in submitting their Annual Return No. XXXV, and each Commissioner will submit his own report on the subject to the Board as soon as all the Returns No. XXXV of the districts in his own division have been rendered.

Return of stamp penalties, &c.

4. To enable the Board to supervise the performance of the duties which devolve upon civil courts and upon Collectors, and other public officers, under sections 33 to 38 of the Indian Stamp Act, every district officer is required to prepare, from the information contained in Register 47 hereafter mentioned, and submit simultaneously to the Board and to the Commissioner, a half-yearly return No. XXIII (*vide* Form 2, Appendix A—III), showing separately the stamp duty and the penalty levied by civil courts and persons having by law or consent of parties authority to receive evidence, and also by the Collector When penalties are remitted by the Collector, the ground of remission should be clearly stated in the remark column of this return.

Return of stamp prosecutions.

5. District officers should also submit through the Commissioners a half-yearly return No. XXII (*vide* Form 1, Appendix A—III), of all prosecutions instituted for offences against the stamp laws in the form prescribed by the Board. In the remark column of this return the reason why a prosecution has been instituted should be invariably stated, that is, whether in default of payment of the penalty or after payment of penalty, under section 40 of the Indian Stamp Act.

Above returns to be submitted direct to Board.

6. The returns above referred to should be forwarded direct to the Board within fifteen days from the close of the period reported on. Duplicate copies should at the same time be sent to the Commissioner, who

will, after careful scrutiny, review them and submit his remarks to the Board.

Stamp registers.

7. The registers required to be kept up in the Stamp Department are registers of applications for refund of the value, or renewal, of stamps (*vide* rule 2 of section V, part II), Register No. 47 mentioned at pages 140 and 152 of the miscellaneous volume of the Board's Rules, 1888, and the registers of court-fees realised, which are prescribed by the ~~Resolution of the Government of India, No. 3335, dated 21st September 1877~~ (*vide* Forms, Appendix A—II).^^^

Mode of writing up Register No. 47.

8. When an instrument is impounded by the Collector under section 33 of Act I of 1879, or is sent to him under the second clause of section 35, columns 1 to 6 and column 9 of Register No. 47 are to be at once filled in. The entries in the remaining columns should be made subsequently as the case proceeds, columns 7, 8, and 10 being filled in when orders are passed by the Collector, and columns 11 to 14 when the penalty is realized and the instrument returned to its owner.

Printed forms to be obtained from Superintendent of Stationery.

9. Forms for all registers and returns required under the rules in this chapter may be obtained from the Superintendent of Stationery.

7 "letter of the Government of India No. 3790S.R., dated the 8th August 1895." 7-9-95.

"The Collector will also keep a file of copies of instruments sent under clause 1 of section 35 of the Indian Stamp Act. A new file will be opened on the 1st April and 1st October of each year, the old file being sent to the record room as soon as Return XXIII is compiled from it. These papers are to be classed as C papers and destroyed after two years." 9-12-94.

3. Make the following note against rule 7 of the rules in section VIII, page 120 of the Stamp Manual, 1889:—

'Include Register No. 72 (Register of Stamp Vendors' licenses) among the registers required to be kept up in the Stamp Department.'

7-7-95.

APPENDIX A.

I.—LICENSE FORMS.

(1) License for the vend of stamps under the Court Fees Act, VII of 1870.
(2) License for the vend of stamps under the Indian Stamp Act, I of 1879.
(3) License for the vend of stamps under the Indian Stamp Act, I of 1879 (for Calcutta only).
(4) Ditto ditto of postage stamps, embossed envelopes, and postcards.

OTHER FORMS.

(5) Application for refund or renewal of stamps.

5. The form mentioned in rule 1 of the foregoing paragraph 1 should be obtained from the Superintendent of Stationery, Calcutta, by indent in the usual manner.

16-5-92.

No. 1. (*See Board's Circular Orders No.* 11 *of December* 1879 *and No.* 10 *of January* 1883.)

LICENSE FOR THE VEND OF COURT-FEE STAMPS USED UNDER ACT VII OF 1870 FOR THE YEAR 18

To

son of
resident of

You are hereby authorised to sell court-fee stamps used under Act VII of 1870, subject to the rules sanctioned by Government from time to time for the sale of stamps, the infringement of any of which will render you liable to the penalties prescribed in section 68 of the Indian Stamp Act (I of 1879), as provided for in section 34 of the Court-fee Act (VII of 1870) and section 2 of the Indian Stamp Act of 1879.

2. You shall at all times keep a sufficient stock of one-anna revenue stamps for sale to the public. If you fail to do so, your license will be liable to be cancelled.

Dated
District of } *Collector or Deputy Commissioner.*

N.B.—This form has also been printed in Bengali, Deb Nagri, and Kaithi-Nagri.

No. 2. (*See Board's Circular Orders No.* 11 *of December* 1879, *No.* 10 *of January* 1883, *and Board's Orders No.* 113*B*, *dated* 11*th June* 1884, *to Superintendent of Stationery, also Rules* 4 *and* 10, *Section II, Part II of the Stamp Rules*).

LICENSE FOR THE VEND OF STAMPS UNDER ACT I OF 1879 FOR THE YEAR 18

To

son of
resident of

You are hereby authorized, agreeably to the provisions of the rules issued by Government under section 55 of Act I of 1879, to sell general stamps under the conditions herein set forth at

1. Adhesive stamps, and stamped papers used under the Indian Stamp Act of 1879, of value not exceeding Rs. 50 each, which you may obtain from the Government Treasury, shall only be sold under this license.

2. You shall at all times keep a sufficient stock of one-anna revenue stamps for sale to the public. If you fail to do so, your license will be liable to be cancelled.

3. You will note on the back of every impressed stamp you sell the serial number, date of sale, name and residence of the purchaser, and in the vernacular language of the district the value of the stamp in full, in words, and affix your signature to this endorsement. These particulars you will also note in your sale register, to be kept in such form as may be from time to time prescribed.

4. You shall keep the register above referred to in volumes, and commence a new one every year. In the beginning of each volume you shall enter your name, the date from which it is in use, and the number of pages it contains, each page being numbered. You shall submit this register to the Collector or, in a subdivision, to the Sub-divisional Officer, for the purpose of being examined and signed by him every three months, and at the end of each year you shall make it over to him to be deposited in his office.

5. You shall not knowingly make a false endorsement on a stamp sold, or a false entry in your register.

6. You are required to deliver any stamp in your possession for sale that may be demanded on tender of its value in Government coin or currency note.

No.

"*License for the vend of Court-fees Stamps used under Act VII of* 1870 ~~*for the year*~~ 189 -9

To

son of

resident of

You are hereby authorized to sell Court-fees stamps used under Act VII of 1870, subject to the rules sanctioned by Government from time to time for the sale of stamps.

2. You shall insert at the time of sale to the public the name of the purchaser, the date of sale, and your signature on the blank space left for this purpose on each adhesive Court-fee stamp.

3. You shall write on the back of every impressed Court-fee stamp which you sell, the date of sale, the name of the purchaser, and the value of the stamp in full in words, and shall affix your signature to the endorsement.

4. You shall at all times keep a sufficient stock of one-anna revenue stamps for sale to the public.

5. Your license will be liable to be cancelled for any infraction of the above conditions.

DATED ———— 189 .
DISTRICT OF ————

Collector or Deputy Commissioner.

8-4-90.

7. You shall not sell any stamps the use of which has been ordered by competent authority to be discontinued, or take for any stamp more than the value denoted thereon.

8. You shall at all times have posted in a conspicuous position outside the place of vend a signboard bearing your name with the words *Licensed Vendor of Stamps* in English and in the vernacular language of the district. You shall also have in the place of vend the Acts of the Legislature and their Schedules referring to the stamps sold by you, together with rules for regulating the sale of general stamps framed under section 55 of the Indian Stamp Act in English and the said vernacular, placed so that they can readily be seen and read by purchasers.

9. You shall keep and render such accounts as may be prescribed by the Local Government, and shall allow the Collector or Deputy Commissioner of the district, or any other person duly authorized by such Collector, or Deputy Commissioner, or by the Local Government, at any time to inspect such accounts and the register already referred to, and to examine the store of stamps in your possession.

10. You shall be liable for any infractions of these conditions to the penalties prescribed in section 68 of Act I of 1879.

Dated
District of } *Collector or Deputy Commissioner.*

N.B.—This form has also been printed in Bengali, Deb Nagri, and Kaithi-Nagri.

No. 3.*

LICENSE FOR THE VEND OF STAMPS UNDER ACT I OF 1879 (FOR CALCUTTA ONLY).

ARTICLE OF VEND—STAMPS UNDER ACT I OF 1879 OF VALUE NOT EXCEEDING Rs. 50 EACH.

No. of License

Name of Vendor

Locality of Vend

Current from

to 31st March 18

Date of License

Signature of Vendor.

Signed before me.

Collector.

No. of license

Name of vendor

Locality of vend

BE it known that son of resident of is hereby authorized by the undersigned to sell adhesive stamps and stamped papers used under Act I of 1879 of the values from 1 anna to Rs. 50 each from the date of this license to the 31st March 18 at No. , and to receive discount on all purchases made by him in accordance with the rules sanctioned by the Board of Revenue.

It is required of the holder of this license, as a condition of the license remaining in force, that he duly and faithfully perform and abide by the following articles :—

I.—That he have at all times posted in a conspicuous position outside the place of vend a signboard bearing his name, with the words "LICENSED VENDOR OF STAMPS" in English and in the vernacular language of the district.

II.—That he keep in the place of vend in such a manner that they can be easily seen and read by the purchasers visiting his place of vend, the Acts of the Legislature and their schedules referring to the stamps sold by him, together with the Rules framed under section 55 of the Indian Stamp Act, I of 1879, in English and the vernacular.

III.—That he do not procure, keep in stock, or sell any stamp or stamps except such as he purchased from this office

IV.—That he keep a stock of stamps of not less value than Rs. or such other amount as the Board of Revenue may from time to time direct.

V.—That he sell stamps only at the place for which this license is granted, and that he do not sell stamps of any kind in any other place without another separate license.

VI.—That all indents for stamps be submitted and supplies taken on such dates as may from time to time be fixed by the Collector of Stamp Revenue.

VII.—That he note on the back of every impressed stamp he sells, *the serial number, the date of sale, the name and residence of the purchaser, and the value of the stamp in full* in words in the vernacular language of the district, and affix his usual signature to this endorsement, and at the same time make corresponding entries in a register to be kept in the following form :—

Serial number.	Date of sale.	Value of Stamps.	Name and residence of the purchaser.	REMARKS.

VIII.—That he shall keep the register in volumes and commence a new one every year. In the beginning of each volume he shall enter his name, the date from which it is in use and the number of pages it contains, each page being numbered. He shall submit this register to the Collector for examination and signature every three months, and at the end of each year he shall make it over for deposit in the Collectorate.

IX.—That he do not make a false endorsement on any stamp sold, or a false entry in his register.

X.—That he do not receive for any stamp more or less than the value denoted thereon.

XI.—That he deliver without delay any stamp which he has in his possession for sale on demand by any person tendering the value in any currency which would be accepted in the General Treasury in Calcutta.

XII.—That he do not sell any stamp or stamps the use of which has been ordered to be discontinued.

XIII.—That he keep and render such correct accounts as may from time to time be prescribed by the Board of Revenue.

XIV.—That he allow the Collector of Stamp Revenue, or other officer authorised by the Collector of Stamp Revenue, at any time to inspect his accounts and registers, and to examine the stock of stamps in his possession.

XV.—That he deliver up all stamps or any class of stamps in his possession on demand of the Collector of Stamp Revenue or other officer duly authorized by the Local Government. If the stamps have been paid for by him, he shall receive back the value less any discount which may have been allowed.

N.B.—The violation of any of the above conditions will render this license liable to be cancelled, and the holder thereof liable to the penalties prescribed in section 68, Act I of 1879.

CALCUTTA COLLECTORATE,
The 188 . } *Collector of Stamp Revenue.*

**Note.*—Approved by Board's Orders No. 241B, dated 5th May 1884, to Presidency Commissioner. Two of the conditions which related to the auction system (since abolished) have been omitted and the other conditions renumbered.

STAMPS.

No. 5.—FORM OF APPLICATION FOR REFUND OR RENEWAL.

1. Name of applicant.
2. Description of stamp (*i.e.*, impressed or denoted).
3. Value.
4. Date of purchase.
5. Where and from whom purchased.
6. Date of the stamp becoming spoiled or unfit for use.
7. Manner in which the stamp has become spoiled or unfit for use.
8. Whether the application is for refund or renewal.
9. Date of application.

I do hereby declare that the statements made above are true to the best of my knowledge and belief.

(*Signature of Applicant.*)

10. Date fixed for disposal.
11. Date of disposal.
12. Final order.
13. Initials of Collector.

APPLICANT'S RECEIPT.

RECEIVED from the Collector of the sum of Rs. only, being the value of spoiled stamps less one anna in each rupee of the nominal value.

(*Signature.*)

Date

RECEIVED from the Collector of fresh stamps as follows :—

Number.	Value.	Amount.
Total ...		

(*Signature of the Applicant.*)

Date

COLLECTOR'S RECEIPT

RECEIVED an application with spoiled stamps, value Rs. praying for $\left\{\frac{\text{refund}}{\text{renewal}}\right\}$ thereof under section , Act I of 1879. Of these stamps, value Rs. , are herewith returned as inadmissible. Orders will be passed on

(*Signature of the Collector.*)

Date

16-5-92.

No. 4. (*See Government Order No.* 2553, *dated* 23*rd June* 1888.)

LICENSE FOR THE VEND OF POSTAGE STAMPS, EMBOSSED ENVELOPES, AND POSTCARDS.

Number of license
Name of vendor
Locality of vend

Be it known that

son of
resident of

is hereby authorized to sell postage stamps for the period of one year, viz., from the to the at , and to receive discount on all purchases made by him during that period in accordance with the rules sanctioned by Government.

It is required of the holder of this license, as a condition of the license remaining in force, that he faithfully and duly perform and abide by the following articles :—

I.—That he have at all times posted in a conspicuous position outside the place of vend a signboard bearing his name with the words "licensed vendor of postage stamps" in English and the vernacular language of the district.

II.—That he do not procure, keep in stock, or sell any stamp or stamps, embossed envelopes or postcards except such as he purchase from the treasury.

III.—That he keep a stock of postage stamps, embossed envelopes, and postcards of denominations noted on the margin, sufficient for the probable demands for one week.

IV.—That he shall sell postage stamps, embossed envelopes, and postcards only at the place or places for which this license is granted, and that he do not sell them at any other place without another separate license.

V.—That his shop or place of vend shall be open for the sale of postage stamps, embossed envelopes, and postcards from to

VI.—That he do not receive for any postage stamp, embossed envelope or postcard more than the value denoted thereon.

VII.—That he deliver without delay any postage stamp, embossed envelope or postcard he has in his possession for sale on demand by any person tendering the value in current Government coin.

VIII.—That he do not sell any postage stamp, embossed envelope or postcard, the use of which has been ordered to be discontinued.

IX.—That he keep and render such correct accounts as may from time to time be prescribed by the Board of Revenue.

X.—That he shall permit the Collector or Deputy Commissioner of the district, and any other officer authorized by him or by the Local Government, and the Superintendent or Inspector of Post Offices of his district, and any other Postal official authorized by the Postmaster-General at any time, to inspect his accounts and registers, and to examine the stock of postage stamps, embossed envelopes, and postcards in his possession.

XI.—That he deliver up all or any postage stamps, embossed envelopes, and postcards in his possession on demand by the Collector or Deputy Commissioner of the district, or by any other officer duly authorized by the Local Government. If the stamps have been paid for by him, he shall receive back the value, less any discount which may have been allowed.

XII.—The violation of any of the above conditions will render this license liable to be cancelled.

COLLECTORATE, *Collector or Deputy Commissioner.*

The 1888.

"(*b*) Register of Stamp Vendors' licenses, No. 72." 7-7-95.

APPENDIX A.

II.—REGISTER FORMS.*

(1) Register of applications for refund of the value, or renewal, of stamps.
(2) Register of stamp cases, No. 47.
(3) Daily register of court-fees realized in Civil Courts.
(4) Ditto ditto in Revenue and Criminal Courts.
(5) Detailed daily register of court-fees realized in Civil and Criminal Courts.

* *See* also rule 10, section II, part II, page 89 of the Stamp Rules.

"APPENDIX A.

II.—REGISTER FORMS.*

(1) Register of applications for refund of the value, or renewal, of stamps, No. 59.

(2) Register of stamp cases, No. 47.

(3) Daily Register of Court-fees realized in Revenue Courts, No. 58.

(4) Register of stamp vendors' licenses, No. 72."

* *See* also rule 10, section II, Part II, page 89 of the Stamp Rules.

7-9-95.

7. Abstract and date of Collector's order. 15-6-92.

No. 1. (*See Rule 2, Section V, Part II of the Stamp Rules*). *Register No.* 59 *of applications for refund af the value, or renewal, of stamps.*

The following particulars shall be entered in this register :—

1. Serial number of application.
2. Date of application.
3. Name of applicant.
4. Number and description of stamps delivered for refund or renewal.
   (*a*) Number.
   (*b*) Description.
5. Value of each stamp.
6. Total value.
7. Reason in the Collector's opinion for considering the stamped paper to be spoiled or unfit for use.
8. Amount of refund granted in cash.
9. Value of stamps allowed to be renewed
10. Value of stamps returned in respect of which refund or renewal is refused.
11. Date of refund, renewal, or return of stamps, to applicant.
12. Receipt of applicant or his duly authorized agent.
13. Signature of Collector.
14. Date of forwardal of stamps to Superintendent of Stamps for destruction.
15. Date of receipt of Superintendent's certificate of destruction.
16. Remarks.

No. 2. (*See Rule* 8, *Section VIII of the Stamp Rules.*) *Register No.* 47 *of Stamp Cases.*

ইষ্টাম্প সংক্রান্ত মোকদ্দমার রেজিষ্টরি বহী।

রেজিষ্টর নং ৪৭।

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Serial number. ক্রমিক নম্বর।	Name of applicant or designation of officer forwarding the document. দরখাস্তকারির নাম বা দস্তাবেজ যে কর্ম্মচারী পাঠান তাঁহার পদ।	Nature of document. দস্তাবেজের রকম।	Amount (value of transaction). মূল্যের পরিমাণ (কার্য্যের)।	Date of document. দস্তাবেজের তারিখ।	Name of executant. দস্তাবেজ দাতার নাম।	Date of order হুকুমের তারিখ।	VALUE OF PAPER WHICH SHOULD HAVE BEEN USED UNDER ACT I OF 1879. সন ১৮৭৯। ১ আইন অনুসারে যে মূল্যের ষ্টাম্প ব্যবহার করা উচিত ছিল।		Value of paper on which written. যে কাগজে লিখিত হইয়াছে তাহার মূল্য।	AMOUNT IMPOSED. যে টাকা দিবার হুকুম হয়।		AMOUNT REALIZED. যে টাকা আদায় হইল।			Date of realization. আদায়ের তারিখ।	Number and date of treasury receipt. খাজানাখানার রসিদের নম্বর ও তারিখ।	Date of return of document. দস্তাবেজ ফেরত দেওয়ার তারিখ।	REMARKS. কৈফিয়ৎ।
							(a) Amount. (ক) টাকা।	(b) According to what schedule and article. (খ) কোন তফসীল ও দফামতে।		(a) Duty. (ক) রসুম।	(b) Penalty. (খ) জরিমানা।	(a) Duty. (ক) রসুম।	(b) Penalty. (খ) জরিমানা।	(c) Total. (গ) একুন।					

2. Date of receipt of the document in the Collector's office.

২। কালেকটর সাহেবের আফিসে দস্তাবেজ পাইবার তারিখ। 25-10-97.

Register No. 58, *Daily Register of Court-fees realized in the Court of the* *at*

Serial number of document.	Process fees	Other fees.	Date	Daily Total.			Remarks.
				Process fees.	Other fees	Total.	
1	2	3	4	5	6	7	8
	Rs. A.	Rs. A.		Rs. A.	Rs. A.	Rs A.	
17	1 8	...					
18	..	2 0					
19	0 8	...					
20	0 12	...	July 1st	2 12	2 0	4 12	

Instructions.—This Register is meant to show in detail every document filed bearing Court-fee stamps except certified copies, the stamps on which are to be entered in this Register by the Court or office which issues them. At the time the stamps are first punched, a serial number should be entered in every document (including certified copies at the time of issue) immediately below the stamps and in column 1 of this Register, in the remaining columns of which will be entered the amount of the fees realized on the document. The entries in columns 2 and 3 will be totalled daily, and the results entered in columns 5, 6 and 7, and initialled daily by the presiding officer. The entries in the latter three columns should also be totalled monthly. A few specimen entries have been made in the form with the object of showing how it is intended that the Register should be maintained. 7-9-95.

I.—FOR CIVIL COURTS.

No. 3. (See Rule 7, Section VIII of the Stamp Rules.) Daily Register of Court-fees realised in the Court of the

Date.	PROCESS FEES.[1]				Amount realized under Act VII of 1870, Schedule I, articles 1 to 9, inclusive.		Amount realised under the same Schedule, Nos. 10 to 12.		Amount realized under Schedule II.		Total.		REMARKS.
	Amin's fees.[2]		Other process fees.										
	Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.	

[1] This column has been sub-divided (as shown above) by the High Court Circular Order No. 21 of 1st June 1873.
[2] Realized in stamp.

Instructions.

The entries are not to be made in detail, but only so as to show the aggregate value of the stamps filed in the Court during each day under each of the four classes indicated. The entries should be initialled daily by the presiding officer.

II.—FOR REVENUE* No. 58 AND CRIMINAL COURTS.

No. 4. (See Rule 7, Section VIII of the Stamp Rules.) Daily Register of Court-fees realised in the

Date.	Process fees.		Other fees.		Total.		REMARKS.
	Rs.	A.	Rs.	A.	Rs.	A.	

Instructions.

The entries are not to be made in detail, but only so as to show the total daily receipts from process fees and other fees.

The entries should be initialled daily by the presiding officer.

* Included in the standard list of Revenue forms under Board's Order No. 273B, dated 11th September 1888 to Superintendent of Stationery.

No. 5. (See Rule 7, Section VIII of the Stamp Rules.) Detailed Daily Register of Court-fees realized.*

Serial No. of Document.	PROCESS FEES.				Fees for administering affidavits.		Amount realized under Act VII of 1870, Schedule I, Arts. 1 to 9, inclusive.		Amount realized under the same Schedule, Nos. 10 to 12.		Amount realized under Schedule II.		Total.		REMARKS.
	Fees for employment of amins.		Other fees.												
1	2		3		4		5		6		7		8		9
	Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.	

INSTRUCTIONS.

This Register is meant to show in detail every document filed bearing Court-fee Stamps, except certified copies, the stamps on which should be entered in the Register of the Court or Office which issues them. At the time the stamps are first punched, a serial number should be entered on every document (including certified copies issued) immediately below the stamps, and in column 1 of this Register; in the remaining columns is to be entered the amount of the fees of each kind realized on the document. The entries in this Register must be totalled daily, and the results entered in the Daily Abstract Register.

* The form of this Register which has been prescribed under the High Court rules is the same for civil and criminal courts.

Register No. 72 of Stamp Vendors' licenses.

1	2	3	4	5	6	7
Serial number.	Name of residence of vendors.	Father's name and address.	Place of vending stamps.	Date of grant of license.	Date of cancelment of license.	REMARKS.

7-7-95.

APPENDIX A.

III.—RETURN FORMS.

(1) Half-yearly Return No. XXII—Statement of prosecutions instituted for offences against the Stamp Laws.

(2) Half-yearly Return No. XXIII—Statement showing separately the action taken by Civil Courts, Collectors, and registering and other officers under the provisions of the Indian Stamp Act in regard to unstamped or insufficiently or improperly stamped instruments.

(3) Annual Return No. XXXV—Statement of receipts and charges in the Stamp Department.

(4) Indent for punches. 7-10-93.

FORM 1. (*See Rule* 5, *Section VIII of the Stamp Rules.*)

No. XXII.

Statement of Prosecutions instituted for Offences against the Stamp Laws in the district of *for the half-year ending* 18

1	2	3	4	5	6	7	8	9	10	11	12	13
Serial number of the case as entered in Return No. XXIII.	Date of institution.	Nature of document.	Value of stamp on which the document was written.	Amount found deficient.	NUMBER OF PERSONS			Fines imposed.	Fines realized.	Amount of reward disbursed to informers.	Substance of Magistrate's decision.	REMARKS.
					Brought to trial.	Convicted.	Acquitted.					

FORM 2. (*See Rule 4, Section VIII of the Stamp Rules.*)

RETURN No. XXIII.

SHOWING separately the action taken by Civil Courts, Collectors, and Registering and other Officers under the provisions of the Indian Stamp Act in regard to unstamped or insufficiently or improperly stamped instruments in the district of for the half-year ending 18 .

TABLE I.

Penalties and Stamp Duties levied under Section 34 of Act I of 1879 by Civil Courts or other persons having by law or consent of parties authority to receive evidence.

1	2	3	4	5	6	7	8	9	10
Serial No.	Court by which, or person by whom, order is passed, and date of order.	Name of the party paying the duty and penalty.	Description of the instrument with date of execution.	Value of stamp, if any, on which the instrument was written.	Amount of duty levied.	Amount of penalty levied.	Total of columns 6 and 7.	Number and date of Treasury receipt.	REMARKS.
			Total ...						

Dated 188 .

District Officer.

RETURN No. XXIII—*continued.*

TABLE II.

Showing the number of unstamped or insufficiently or improperly stamped instruments sent to the Collector under the 2nd clause of Section 35 of Act I of 1879, and the stamp duties and penalties imposed and levied by him under Section 37.

1	2	3	4	5	6	7	8	9	10	11	12
					AMOUNT OF DUTY AND PENALTY IMPOSED.		AMOUNT OF DUTY AND PENALTY LEVIED.				REMARKS.
Serial No.	Designation of the officer forwarding the instrument.	Name of the party required to pay duty and penalty.	Description of the instrument with date of execution	Value of stamp, if any, on which the instrument was written.	Duty.	Penalty.	Duty.	Penalty.	Total of columns 8 and 9.	Number and date of Treasury receipt.	NOTE.—It should be noted in this column whether each person who has omitted to comply with the Collector's order imposing a penalty has been prosecuted under Section 61 of the Act, in accordance with the orders conveyed in Board's No. 730B, dated 19th June 1880, and if not, the reason should be stated.

NOTE.—All cases in which payment of deficient duty and penalty is ordered must be entered in columns 1 to 7. When payment is evaded, columns 8 to 11 will be blank, and an explanation should be given in the column of remarks stating the steps taken with a view to prosecuting the defaulter under section 61 of the Stamp Act.

District Officer.

RETURN No. XXIII—*concluded.*

TABLE III.

Showing the number of unstamped or insufficiently or improperly stamped instruments impounded by the Collector, and the stamp d and levied by him, under section 37, as well as the number of such instruments produced and the stamp duties imposed and levied by him under section ~~38~~ Act I of 1879.

"Sections 31 and 38." 9-7-92.

1	2	3	4	5	6	7	8	9	10	11
				AMOUNT OF DUTY AND PENALTY IMPOSED.		AMOUNT OF DUTY AND PENALTY LEVIED.				REMARKS.
Serial No.	Name of the party required to pay duty and penalty.	Description of the instrument with date of execution.	Value of stamp, if any, on which the instrument was written.	Duty.	Penalty.	Duty.	Penalty.	Total of columns 7 and 8.	Number and date of Treasury receipt.	NOTE.—It should be noted in this column whether each person who has omitted to comply with the Collector's order imposing a penalty has been prosecuted under section 61 of the Act, in accordance with the orders conveyed in Board's No. 730B, dated 19th June 1880, and if not, the reason should be stated.

NOTE.—All cases in which payment of deficient duty and penalty is ordered must be entered in columns 1 to 6. When payment is evaded, columns 7 to 10 will be blank, and an explanation should be given in the column of remarks stating the steps taken with a view to prosecuting the defaulter under section 61 of the Stamp Act.

"31, 37, or 38." 9-7-92.

section, *viz.*, ~~37 or 38,~~ of the Indian Stamp Act I, case shown in this table is dealt with, should be noted in this column. 11-12-91.

District Officer

FORM 3. (*See Rule* 1; *Section*

ANNUAL RETURN

INSTRUCTIONS—(*a*) *The value of new stamps given*

ITEMS.	IN THE				IN THE YEAR OF REPORT.		Brief explanation of cause.
	Year of report, 18 -18 .		Preceding year, 18 -18 .		Increase.	Decrease.	
1	2		3		4	5	6
TABLE I.—RECEIPTS.							
VALUE OF STAMPS SOLD OR ISSUED FOR CASH.							
1. (*a*) Judicial or court-fees stamps ...							
(*b*) Stamps for copies ...							
NON-JUDICIAL STAMPS.							
2. Adhesive stamps. (*a*) One-anna Revenue stamps.							
(*b*) Other sorts of adhesive stamps (including Share, Transfer, and Foreign Bill stamps).							
(*c*) Notarial stamps ...							
Total ...							
3. Stamped labels used for denoting ...							
4. Bills-of-exchange or Hundi stamps ..							
5. Impressed stamps							
6. Other general stamps (including customs and salt bond, waste land and sulphur and arms license and certificate stamps							
Total of Non-Judicial stamps ...							
Total of Non-Judicial and Judicial ...							
REALIZATIONS UNDER THE STAMP LAW.	No. of cases.	Amount.	No. of cases.	Amount.			
7. Duty and penalty realized on unstamped or insufficiently-stamped documents under section 34 of the Indian Stamp Act by Civil Courts.							
8. Duty and penalty realized on unstamped or insufficiently-stamped documents under sections ~~37 and 38~~ by Collector.							
Total ...							
MISCELLANEOUS.							
Adjudication fees							
Other items							
Sale of plain paper to be used with adhesive court-fees stamps.							
Total of Miscellaneous Receipts ...							
Total Receipts ...							

I HEREBY certify that I have satisfied myself that all the figures entered in this return agree correct and reliable for the purposes

DATED _____

The _____ 18

✗ "Sections 31, 37." 9-7-92.

"Penalty" 15-2-94. ed under sections 19E and 19G of the Court Fees Act, VII of 1870." 9-7-92.

INDENT FOR PUNCHES.

189

FROM

_____

Memorandum.

_____

Register No. _____

Date _____

Receipt _____

Dated _____

Supplied in _____

Advised _____

Supply punches entered in column 5.

Head Clerk. *Asst. Supdt. of Stamps.*

Despatched by	Number of cases.	Number on cases.	Size.
Examined by			

FORT WILLIAM,

SUPERINTENDENT OF STAMPS OFFICE,

The 189 .

MEMORANDUM No.

THE undersigned has the honor to advise the despatch on the _____ by _____ of _____ case No. _____ containing the punches entered in column 7 of this indent, and to request that the Form of Receipt given below may be filled up and signed, and this Form returned to this office on an early date.

FORT WILLIAM,

SUPDT. OF STAMPS OFFICE,

The _____ 189 . *Asst. Supdt. of Stamps.*

_____

Receipt.

I HEREBY certify that I have received in good condition the _____ punches entered within in column 7. The case _____ opened and the punches examined in my presence.

_____ _____.

The _____ 189 . _____

_____

The _____ punches entered in column 7 hav ebeen examined and received in good condition from the office of the Superintendent of Stamps by me _____ on this the _____ day of _____ 189 .

7-10-93.

Form No. 4 of Stamp Manual.]

Indent for Punching Instruments for use in the office of *of*

1	2	3	4	5		6	7	8	9	10
DESCRIPTION OF PUNCHES.	Number of officers using the punches.	Number of punches in use.	Number in the reserve, if any.	Number now indented for—		Reasons why the new punches are required.	Number supplied.	Remarks.	Rate.	Amount.
				(a) To replace old ones.	(b) To be newly supplied.					
Punches, Clip—										
Round										
Square										
Triangular ...										

NOTE 1.—In case a reserve stock is kept, it should not be over 12½ per cent. on the actual requirements of a district.

2.—Indents should be submitted in duplicate through the Board of Revenue, Lower Provinces, and the certificate attached to it should be signed by the indenting officer, when punches are required to replace old or useless ones. *Vide* Rule 4, Part II, Section III of the Stamp Manual, 1889.

3.—Old and useless punches should be returned to the Superintendent of Stamps on receipt of the new ones to replace them. *Vide* Rule 5, Part II, Section III of the Stamp Manual, 1889.

Direction to be marked on cases.

To The _____

of _____

at _____

care of _____

To be forwarded by _____

_____

The _____ 189 .

Sanctioned.

Signature _____

Secretary, Board of Revenue, L. P. _____

Certificate.

I hereby certify that I have personally ascertained that the (here state the number) punches now indented for are to replace old or useless ones, and that the renewal is not due to any want of care in using or preserving them.

INDENT FOR PUNCHES..

189 .

FROM

Memorandum.

Supply punches entered in column 5.

Head Clerk.

Asst. Supdt. of Stamps.

Number of cases.	Number on cases.	Size.

Despatched by
Examined by

FORT WILLIAM,
SUPERINTENDENT OF STAMPS OFFICE,
The *189* .

6

C. E. G.—Reg. No. 6006J—55—8-2-97.

MEMORANDUM No.

THE undersigned has the honour to advise the despatch on the ———— by———— of ———— case No. ———— containing the punches entered in column 7 of this indent, and to request that the Form of Receipt given below may be filled up and signed, and this Form returned to this office on an early date.

FORT WILLIAM,
SUPDT. OF STAMPS OFFICE,

The ———— *189* . *Asst. Supdt. of Stamps.*

Receipt.

I HEREBY certify that I have received in good condition the ———— punches entered within in column 7. The case ———— opened and the punches examined in my presence.

The ———— *189* .

The ———— punches entered in column 7 have been examined and received in good condition from the office of the Superintendent of Stamps by me ———— on this the ———— day of ———— 189 .

———————,

Register No. ————

Date ————

Receipt ————

Dated ————

Supplied in ————

Advised ————

13-12-96

Indent for Punching NT F *nents for use in the office of* *of*

1	2	3	4	5		6	7	8	9	10
DESCRIPTION OF PUNCHES.	Number of officers using the punches.	Number of punches in use.	Number in the reserve, if any.	Number now indented for— (*a*) To replace old ones.	(*b*) To be newly supplied.	Reasons why the new punches are required.	Number supplied.	Remarks.	Rate.	Amount.
Punches, Clip—										
Round										
Square										
Triangular										
Punches, Rurkee pattern—										
Round										
Square										
Triangular										

NOTE 1.—In case a reserve stock is kept, it should not be over 12½ per cent. on the actual requirements of a district.

2. Indents should be submitted in duplicate through the Board of Revenue, Lower Provinces, and should be accompanied by a certificate, signed by the indenting officer, when punches are required to replace old or useless ones. *Vide* Rule 4, Part II, Section III of the Stamp Manual, 1889, corresponding to Rule 8, Section IA. of the Stationery Manual, 1890.

3. Old and useless punches should be returned to the Superintendent of Stamps on receipt of the new ones to replace them. *Vide* Rule 6, Part II, Section III of the Stamp Manual, 1889, corresponding to Rule 10, Section IA. of the Stationery Manual, 1890.

Direction to be marked on cases.

To The _____

of _____

at _____

care of _____

To be forwarded by _____

_____

The _____ 189 .

Sanctioned.

Signature _____

Secretary, Board of Revenue, L. P. _____

II of the Stamp Rules.)

No. XXXV.

n lieu of spoilt stamps should not be shown.

Items.	In the Year of report, 18 -18	In the Preceding year, 18 -18	In the year of report. Increase.	In the year of report. Decrease.	Brief explanation of cause.
7	8	9	10	11	12
TABLE II.—CHARGES.					
DISCOUNT ON SALE OF—					
1. Judicial stamps					
2. Stamps for copies					
3. Adhesive stamps					
4. Bills-of-exchange or hoondies					
5. All other kinds of non-judicial stamps					
Total Discount ...					
REFUNDS.					
6. Under the Indian Stamp Act I of 1879					
7. Under sections 13, 14, and 15 of the Court-fees Act.					
8. Under sections 19A and 19B, added to Act VII of 1870 by Act XIII of 1875.					
9. Of value of judicial stamps under orders of Government.					
10. Of value of judicial stamps under notification published at page 831 of the *Calcutta Gazette* of 6th May 1874.					
11. Of value of stamps returned by vendors.					
12. Other refunds (to be specified overleaf).					
Total Refunds ...					
MISCELLANEOUS.					
13. Penalty remitted by Collector under section 36 of the Indian Stamp Act.					
14. Penalty remitted by Board under section 42.					
15. Other items (details to be given overleaf).					
16. Discount on sale of paper used for court-fees stamps.					
17. Rewards paid to informers and others					
Total ..					
Total Charges ...					

with the figures reported to the Accountant-General and Superintendent of Stamps, and are quite of the Annual Administration Report.

District Officer.

APPENDIX B.

IMPORTANT CIRCULAR ORDERS, RULES, &c.

(1) } Rules for verifying stock of stamps in Central Depôts.
(2) }
(3) } High Court rules for copying stamps, and rules declaring fees for
(4) } serving and executing processes.
(5) Rough handling of punches.
(6) Stamp duty on *sattas*.
(7) Punching of stamps for processes intended for service in other districts.
(8) Proper treatment of punches.

(1.)—RULES FOR VERIFYING STOCK OF STAMPS IN CENTRAL DEPÔTS.

The rules mentioned below, which have been framed by the Comptroller-General, in consultation with the Local Accountant-General and the Superintendent of Stamps, agreeably to the direction contained in the last sentence of rule 39 *of the rules promulgated under Government of India, notification dated* 12*th August* 1887, *are prescribed by the Bengal Government order No.* 188, *dated* 17*th January* 1888.

The following procedure should be observed in verifying the stock of stamps in the Central Depôts in Calcutta, Madras, and Bombay.

1. The officer appointed by the Local Government to verify the stock should be furnished by the Stamp officer with detailed lists of the various kinds of stamps which are in store on the morning of the day in which the stock is to be counted, showing the number of entire and fractional cases of each denominations distinguishing the "opened" from the "unopened" stock. He should also be furnished with a copy of the India Office printed paper explaining the symbolical letters and figures written on cases to indicate the kind and value of the stamps contained in them.

2. The cases in unopened stock should be examined to see that they are marked with the symbols for the kind of stamps under examination and their numbers counted. Three per cent. of these boxes taken at random should be opened and a packet or two in each examined to see that they contain stamps of the kind indicated on the outside of the case. The contents of any cases which though included in "unopened" stock have been opened and issued in part should be counted in detail as if they have been included in opened stock.

3. For "opened" store all broken packets should be counted in detail. But in the case of stamps in original bundles or packets it will be sufficient to count the bundles and see that each contains the denomination of stamps it professes to contain. Ten per cent. of these bundles taken at random should, however, be counted in detail and their declared value worked up.

NOTE.—If the amount is large, this counting may be done as allowed in the Civil Account Code for currency notes (see chapter 76—3) *i.e.*, one parcel in ten may be opened and any convenient portion of it examined in detail. In the case of currency notes one-tenth (or one consecutive batch of 100 notes) is found convenient.

Government order No. $\frac{R}{1}$ St.—3, dated 25th July 1888.

4. After having finished the detailed examination in the above manner the total verified value of each kind of stamps should be worked out and the result embodied in a report* in the following manner :—

Statement of balances of stamps in the Central Depôt in the* 188 . *on*

Description of stamps.	Balance verified (value).			Balance as per Superintendent's stock books.		

Certified that the balance of stamps in the custody of the Superintendent of Stamps on the 188 , has been verified by me in the manner laid down in Civil Account Code, Chapter rules and I have thus satisfied myself of the correctness of the result set forth above.

5. The report* should be submitted to the Local Accountant-General who should certify at foot of it that the balances reported therein agree with those accepted in his own office from the returns submitted by the Superintendent of Stamps. The Local Accountant-General will also send a copy of the report *and of his certificate of agreement* to the Comptroller-General with any remarks he may have to offer.

6. In the absence of special orders to the contrary, the balance to be verified should be the closing balance of the last working day of a month. If that of any other day be verified under the express orders of the Local Government, the report* should be worked up to the last day of the month by the accounts for the intervening days.

* *Note* 1.—The verifying officer who may be appointed by Government should adopt in his report (and statement) the same descriptions as those that appear on the books of the Superintendent of Stamp, of the various kinds of stamps in store. (Government orders No. St. $\frac{3R}{2}$5. dated 11th June 1889 and No. S $\frac{3R}{2}$7, dated 23rd August 1889).

(2.)—No. 3528, dated Simla, the 11th July 1889.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

READ again—

Resolution No. 1596, dated the 28th June 1886.
Resolution No. 3809, dated the 28th October 1886.
Resolution No. 1370, dated the 15th March 1887.
Letter from the Comptroller-General, No. 370, dated the 25th May 1888, and enclosures.
Letter to the Government of Bombay, No. 3572, dated the 3rd July 1888.
Letter from the Government of Bombay, No. 6440, dated 24th September 1888, and enclosures.
Resolution No. 896, dated the 18th February 1889.

RESOLUTION.—In Resolution No 1596, dated the 28th June 1886, rules were prescribed for the custody, supply, and sale of the several descriptions of stamps and stamped papers, and in Resolution No. 1370, dated the 15th March 1887, it was directed that the Governments of Madras, Bombay, and Bengal should arrange for a periodical verification by counting the stock of stamps in the respective central depôts, the verification being carried out in the manner and form to be decided by the Comptroller-General to whom the result was to be reported.

2. In accordance with these orders, the Comptroller and Auditor-General framed rules for the verification of stamps held in the central depôts; but the Government of Bombay has represented that the second and third of the rules cannot be carried out without causing inconvenience incommensurate with any security they would give chiefly on account of want of sufficient storage accommodation.

3. In connection with this representation, the Governor-General in Council has had under his consideration the possibility of lessening the labour involved in the work of verification and of preventing the increase of storage accommodation by reducing the reserve stock of stamps at the central depôts.

4. At present, under the rules contained in the Resolution of 28th June 1886, No. 1596, each of the three central depôts at Calcutta, Bombay, and Madras has to maintain a stock of stamps sufficient for two years' consumption. It appears, however, that it is unnecessary to maintain such a large supply of all stamps, and that reduction is feasible in regard to the descriptions most commonly in use and of the greatest bulk. The Governor-General in Council has

NOTE 2.—The above rules apply to officers making over charge of the office except No. 2. In the case of unopened boxes it will suffice if their number is found correct. (Bengal Government Order No. 353S. R., dated 15th January 1894). 9 1-94.

(3.)—High Court Rules for Copying Stamps.

CIRCULAR ORDER ISSUED BY AUTHORITY OF THE HIGH COURT OF JUDICATURE AT FORT WILLIAM IN BENGAL.

CRIMINAL.

No. 1, *dated the 24th January* 1890.

For Rule 39, Clauses (*a*), (*b*), (*c*), (*cc*), (*ccc*), (*d*), (*e*), (*f*), (*g*), (*h*), (*hh*), (*i*), (*j*) and foot-notes, Chapter VI, pages 135 to 139, Criminal Rules and Orders, substitute the following :—

39.[1] [*Charges for copies—C. O. No.* 1 *of 24th January* 1890.]—(*a*) In all Criminal Courts a uniform charge shall be made for the preparation of copies, whether certified or uncertified, at the rate of 3 annas per folio. This term, it is to be carefully explained to all subordinate officers, merely denominates a certain quantity of manuscript; the folio to consist of 150 words English or of 300 words Vernacular, 4 figures counting as one word.

(*b*) This charge shall be levied by means of an impressed stamp of 3 annas[2] on each sheet of paper corresponding with the folio to be provided by the applicant for a copy. Each of these sheets shall contain a folio, that is, 150 words English or 300 words Vernacular. As there are 25 lines in each sheet, no line shall contain more than 6 words English or 12 words Vernacular.

(*c*) All copies, whether certified or uncertified, must, before issue, be examined by a salaried officer.[3] The copies themselves will, in all cases, be made by Section-writers, who will be remunerated at the rate of 2 annas per folio.

(*d*) Uncertified copies may be converted into certified copies upon the application of the person to whom they have been granted, and upon his filing with such application the necessary 8-anna Court-fee stamps required by law.

(*e*) Certified copy must be "certified to be a true copy," must bear the seal of the Court, and must be signed in full, if not by the Presiding Officer, then by the officer hereinafter named, viz. :—

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[1] This rule takes effect from the 1st of April 1890.

[2] Till such stamps are available, the sheets now in use for copies, each bearing an impressed (non-judicial) stamp of 4 annas, will, after they have been overprinted with the words "3 annas" in English and in the Vernacular, be sold for 3 annas per sheet.

[3] The duty of examining copies should, as a rule, be entrusted to the Comparing or Examining Clerks, or if there are none in the office, to the Head Clerk or Sheristadar. The copyists must not be allowed to examine for each other.

Uncertified copies should only be marked as "examined" and initialled by the Examiner.

accordingly decided that only one year's stock shall, in future, be maintained of the kinds specified below:

Postage stamps and post-cards.

¼-anna post-cards.
½ „ reply cards.
½ „ ordinary envelopes.
½ „ postage labels,
1 „ „ „
½ „ service labels.
1 „ „ „

Court-fee stamps.

1 anna labels.
4 „ „
8 „ „
1 rupee „

Stamps for copies.

2 annas (small size).
4 „ „ „
4 „ (large „)

Non-judicial stamps.

1 anna revenue labels.
2 annas impressed paper.
4 „ „ „
8 „ „ „
1 rupee „ „
2 rupees „ „

5. As only a year's stock of these descriptions of stores will be maintained in future, it is necessary to take special precautions against any possible failure in the supply, and the Superintendent of Stamps, Calcutta, will therefore, in future, advise the Store Department of the India Office every three months of the actual rate of consumption up to date, and the consequent probable requirements during the remaining periods of the year, noting any case in which increased consumption or an erroneous estimate requires a special supply.

6. In consequence of the reduction of stock now ordered, it will, it is anticipated, be found that no additional accommodation for storage will be required. The work of verification, however, will still be difficult, and, in order to reduce the labour involved in it, the Governor-General in Council directs that in future each shipment of stamps shall, on arrival from England, be placed in the store-rooms, and shall not be interfered with until required for use, the rooms being secured under the additional lock and key of an officer unconnected with the Stamp Department. Arrangements should be made for the presence of both the officer appointed to verify the stock, and of the officer who holds the additional key when it is necessary to open the store-rooms for the removal of any stock. Surplus stock which is placed unopened on arrival in the store-rooms, and secured under additional lock as already mentioned, may be exempted from the periodical verification, and accepted by the verifying officer as intact until it is required for use. The Local Government will determine in each case the officer* whose additional lock and presence at verification will be required.

7. With the arrangements now sanctioned for reducing the stock of stamps and the labour involved in verification, the Government of Bombay should, in the opinion of the Governor-General in Council, find no difficulty in adopting the rules for verification prescribed by the Comptroller and Auditor-General; and these rules should be strictly adhered to in future.

ORDER.—Ordered, that a copy of this Resolution be forwarded to the several Local Governments and Administrations; to all Accountants-General and Comptrollers; to the Public Works Department; and to the Director-General of the Post Office of India.

(3.)—HIGH COURT RULES FOR COPYING STAMPS.

CIRCULAR ORDER ISSUED BY AUTHORITY OF THE HIGH COURT OF JUDICATURE AT FORT WILLIAM IN BENGAL.

CIVIL AND CRIMINAL.

No. 35, dated the 1st October 1880.

THE following orders are issued in supersession of those contained in Circular Order No. 22, dated 2nd June, and Circular Order No. 28, dated 29th July last.

* *Note.*—Under Government Order No. St. $\frac{3R}{1}$6, dated 31st August 1889, the Collector of Calcutta is the officer referred to.

2. In all Civil and Criminal Courts a uniform charge shall be made for the preparation of copies, whether *certified** or *uncertified*,* at the rate of four† annas per folio. This term, it is to be carefully explained to all subordinate officers, merely denominates a certain quantity of manuscript; the folio to consist of 150 words English or of 300 words vernacular, four figures counting as one word.

* High Court Circular Order No. 7 of 21st July 1884.

3. It is intended that this charge should eventually be levied by means of an impressed stamp of four† annas on each sheet of paper corresponding with the folio to be provided by the applicant for a copy. The preparation locally of special stamps for the purpose has been authorized by the Government. Some delay is, however, likely to occur in obtaining paper of the proper size and description. Till such stamps are available, sheets bearing each an impressed (non-judicial) stamp of two annas‡ will be used for the preparation of the copies. Each of these sheets is intended to contain half a folio, that is, 75 words English, or 150 words vernacular. As there are 15 lines in each sheet. No line should contain more than five words English, or 10 words vernacular.

‡ The Superintendent of Stamps will be requested to arrange for the supply of these stamps through the usual channel, to have them enfaced with the words "For copies," ruled, and perforated.

4. All copies whether certified or uncertified, must in future, before issue be examined by a salaried officer. The copies themselves will in all cases be made by section-writers, who will be remunerated at the rate of two annas per folio. *General Letter No.* 19, *dated* 29*th November* 1877, *is cancelled.*

c. c.—[Circular Order No. 4 of 2nd February 1885.] Uncertified copies may be converted into certified copies upon the application of the person to whom they have been granted, and upon his filing with such application the necessary 8-anna Court-fee stamp required by law.

c. c. c.—Certified copies must be "certified to be a true copy," must bear the seal of the Court, and must be signed in full, if not by the Presiding officer, by the officer hereinafter named, viz. :—

At the Head-quarters of a District.

In the case of copies of—
Judicial documents not being wills,—by the Sheristadar.
In the case of copies of—
Other documents, including copies of wills—by the Head Clerk.

In Courts of Small Causes constituted under Act XI of 1865.

All certified copies,—by the Head Clerk.

In other Courts and out-stations.

All certified copies,—by the Sheristadar.

In every case, the certifying officer will append to his signature the words "authorized under section 76, Act I of 1872."

The words

Certified to be a true copy. Authorised under section 76 of Act I of 1872.

may be impressed by means of a stamp. (Added by Rule No. 7, dated the 14th May 1886).

† *Note.*—Reduced from four to three annas from 1st April 1890, under Government order No. J $\frac{C}{10}$2, dated 17th July 1889, to Registrar, High Court.

At the head-quarters of a district—

All certified copies by the Head Clerk of the Court of the District Magistrate;

In Courts at Sub-divisions—

All certified copies by the Head Clerk of the Court of the Sub-divisional Magistrate.

In every case the certifying officer will append to his signature the words "authorised under Section 76, Act I of 1872."

The words

Certified to be a true copy   authorised under Section 76, Act I of 1872.

may be impressed by means of a stamp.

(*f*) One third of the charge of 3 annas per folio, levied by means of the impressed stamp, represents the payment to Government on account of the salary of Examiners, cost of paper, &c., the remaining two-thirds will represent the earnings of the Section-writers, whose accounts will be made up monthly, and the amount due to each paid out of contingencies.[1] These payments must be checked at the time with the upper part of each stamp, which, when the copy is ready, must be torn off each sheet, along the perforated line, and then endorsed with the copyist's name, and kept till the end of the month. Care must be taken to see that nothing in excess of two-thirds of the amount realized in stamps is paid away.

(*g*) To prevent the risk of stamped slips being used more than once, the Officer passing the copyist's account will, after checking it as directed, tear the slips to pieces and cause them to be burnt in his presence. A certificate that this has been done must be attached to the contingent bill on which the copyists' fees are drawn.

(*h*) To protect the interests of the Government, care must be taken to see that all copies issued from the Courts are prepared on the prescribed stamp paper; they must be written on one side of the sheet only, and must not

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[1] The copyist is paid by the folio; he would get his pay according to the number of folios copied, whether the copies are subsequently taken out or not.—(H. C. No. 2168, 1881.)

contain more than the authorised number of words. On the other hand, care must be taken to see that applicants are not imposed upon by the copyists spreading their writing over a larger number of sheets than is necessary. By insisting on the number of lines in each sheet being uniform, control may easily be exercised in this matter, the number of words in a few of the lines in each folio being checked. The business of a copyist is (like most other occupations) one calling for skill and greatly dependent for its successful practice on experience; copyists, therefore, must possess or acquire skill in their business, or they ought not to be retained. Copyists who fail to do their work satisfactorily must be removed.

(*i*) When an applicant requires his copies to be furnished on the day of application, an extra fee of one rupee (or, if the copies exceed four folios, of 4 annas for each folio)[1] shall be charged on all copies so furnished, to be levied from him by a Court fee stamp, which should be affixed to the application for the copy and be entered in the Register for Court-fee stamps. Care, however, is to be taken that other applicants for copies do not materially suffer by the arrangement. If the granting of other copies be much delayed by this rule, an extra hand ought to be told off to furnish their copies.

(*j*) Under ordinary circumstances, the time for furnishing the copies required shall not be later than 1 P.M. of the fifth open day after the presentation of the application.

(*k*) When a copy of a judgment, sentence or order is granted, the following particulars must invariably be recorded on the back of the copy itself, and in the form[2] given below for the information of the Appellate Court (Section 12, Act XV of 1877).

Date of application for the copy _____

Date of delivery of the requisite stamped sheets _____

Date on which the copy was ready for delivery[3] _____

Date of making over the copy to the applicant _____

(*l*) In the case of certified copies, the Court-fee chargeable under the Court-fees Act should be levied by affixing the necessary stamp to the first folio of the copy.

(*m*) In the case of maps and plans, no general rule can be laid down. In each case a charge will have to be fixed with reference to the difficulty or intricacy of the work to be done. Half will be paid to the copyist, and half

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[1] This is a fee for credit to Government, and no part of it is payable to the copyists. Expedition fees should be shown in column 5 of Annual Statement I, Part IV.

[2] This form is printed on the reverse of the stamped sheets now in use for copies.

[3] Compare IX, C. L. R. 293, which is to be strictly followed.—(H. C. 1757, 1883.)

credited to Government on account of examination fees and cost of materials.[1]

List of Orders cancelled.

Circular Order (Civil) No. 8, dated 29th June 1875.

Circular Order (Civil) No. 30, dated 23rd August 1879, paragraph 4.

Circular Order No. 35, dated the 1st October 1880.

General Letter No. 4, dated the 4th March 1881.

Circular Order No. 4, dated the 1st June 1881.

Circular Order No. 1, dated the 18th June 1883.

Circular Order No. 10, dated the 21st July 1884, last paragraph.

Circular Order No. 2, dated the 2nd February 1885, paragraph 3.

Rule No. 4, dated the 29th June 1886, paragraphs 2 and 3.

CIVIL.

No. 2, dated the 24th January 1890.

For Rule 41, Clauses (*a*), (*b*), (*c*), (*cc*), (*ccc*), (*d*), (*e*), (*f*), (*g*), (*h*), (*hh*) (*i*), (*j*), and foot-notes, Chapter V, pages 291 to 294, Civil Rules and Orders, substitute the following :—

41.[2] [*Charges for Copies—C O. No. 2 of 24th January* 1890.]—(*a*). In all Civil Courts, a uniform charge shall be made for the preparation of copies, whether certified or uncertified, at the rate of 3 annas per folio. This term, it is to be carefully explained to all subordinate officers, merely denominates a certain quantity of manuscript ; the folio to consist of 150 words English, or of 300 words Vernacular, four figures counting as one word.

(*b*) This charge shall be levied by means of an impressed stamp of 3 annas[3] on each sheet of paper corresponding with the folio to be provided by the applicant for a copy. Each of these sheets shall contain a folio—

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[1] In Criminal cases parties are entitled to obtain copies, certified or uncertified, of any portion of the record of trial ; this ruling covers such Police-papers as may be made use of as evidence at the trial. As regards other Police-papers, the High Court can pass no orders.—(H. C. 1972, 1880, and 1652, 1882.)

Complainants must pay copying fees whenever they want copies. But an accused is, under Section 371 of Act X of 1882, entitled, in cases other than summons cases, to a copy of the judgment absolutely free of charge and on plain paper.—(H. C. Proceedings, May 1891.)

As a general rule, copies of exhibits in a Criminal case should certainly not be granted to persons who are strangers to the case. A Magistrate should use his discretion in each case, acting on the general principle that no copies should be given to a stranger without very good cause being shown.—(H. C. 82, 1882.)

[2] These rules take effect from the 1st April 1890.

[3] Till such stamps are available, the sheets now is use for copies, each bearing an impressed (non-judicial) stamp of 4 annas, will, after they have been overprinted with the words "3 annas" in English and in the Vernacular, be sold for 3 annas per sheet.

that is, 150 words English or 300 words Vernacular. As there are 25 lines in each sheet, no line shall contain more than six words English or twelve words Vernacular.

(*c*) All copies, whether certified on uncertified, must, before issue, be examined by a salaried officer.[1] The copies themselves will, in all cases, be made by Section-writers, who will be remunerated at the rate of 2 annas per folio.

(*d*) Uncertified copies may be converted into certified copies upon the application of the person to whom they have been granted, and upon his filing with such application the necessary 8-anna Court-fee stamps required by law.

(*e*) Certified copies must be "certified to be a true copy," must bear the seal of the Court, and must be signed in full, if not by the Presiding Officer, then by the officer hereinafter named, *viz.*—

At the head-quarters of a district—

in the case of copies of—

Judicial documents not being Wills,—by the Sheristadar

in the case of copies of—

Other documents including copies of Wills,—by the Head Clerk.

In Courts of Small Causes constituted under Act IX of 1887—

All certified copies,—by the Head Clerk ;

In other Courts at out-stations—

All certified copies,—by the Sheristadar.

In every case the certifying officer will append to his signature the "words authorised under Section 76, Act I of 1872."

The words

Certified to be a true copy   authorised under Section 76, Act I of 1872.

may be impressed by means of a stamp

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[1] The duty of examining copies should, as a rule, be entrusted to the Comparing or Examining clerks, or if there are none in the office, to the Head Clerk or Sheristadar. The copyists must not be allowed to examine for each other.

Uncertified copies should only be marked as "examined" and initialled by the Examiner.

(*f*) One-third of the charge of 3 annas per folio, levied by means of the impressed stamp, represents the payment to Government, on account of the salary of Examiners, cost of paper, &c.; the remaining two-thirds will represent the earnings of the Section-writers, whose accounts will be made up monthly, and the amount due to each paid out of contingencies [1] These payments must be checked at the time with the upper part of each stamp which, when the copy is ready, must be torn off each sheet, along the perforated line, and then endorsed with the copyist's name, and kept till the end of the month. Care must be taken to see that nothing in excess of two-thirds of the amount realized in stamps is paid away.

(*g*) To prevent the risk of stamped slips being used more than once, the officer passing a copyist's account will, after checking it as directed, tear the slips to pieces and cause them to be burnt in his presence. A certificate that this has been done must be attached to the contingent bill on which the copyists' fees are drawn.

(*h*) To protect the interests of the Government, care must be taken to see that all copies issued from the Courts are prepared on the prescribed stamped paper; they must be written on one side of the sheet only, and must not contain more than the authorised number of words. On the other hand, care must be taken to see that applicants are not imposed upon by the copyists spreading their writing over a larger number of sheets than is necessary. By insisting on the number of lines in each sheet being uniform, control may easily be exercised in this matter, the number of words in a few of the lines in each folio being checked. The business of a copyist is (like most other occupations) one calling for skill, and greatly dependent for its successful practice on experience; copyists, therefore, must possess or acquire skill in their business, or they ought not to be retained. Copyists who fail to do their work satisfactorily must be removed.

(*i*) When an applicant requires his copies to be furnished on the day of application, an extra fee of one rupee (or, if the copies exceed four folios, of 4 annas for each folio) [2] shall be charged on all copies so furnished to be levied from him by a Court-fee stamp, which shall be affixed the application for the copy, and be entered in the Register for Court-fee stamps. Care, however, is to be taken that other applicants for copies do not materially suffer by the arrangement. If the granting of other copies be much delayed by this rule, an extra hand ought to be told off to furnish the copies urgently required.

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[1] The copyist is paid by the folio; he would get his pay according to the number of folios copied, whether the copies are subsequently taken out or not.—[H. C. No. 2168 (Criminal), 1881.]

[2] This is a fee for credit to Government, and no part of it is payable to the copyists. Expedition fee should be entered in column 5 of Annual Statement 1, Part III.

12. A register of applications for copies shall be maintained in the following form :—

Register of application for copies.*

Serial number.	Name of applicant.	Date of application.	Whether Applicant requires		Number of ½ Folios.				Extra fee for urgent copy.	Court-fees for certified copy.	Searching-fee.	Date on which copy was ready for delivery.	Date on which delivery was taken.	Remarks.
			Certified copy.	Uncertified copy.	Filed with application.	Filed afterwards, with date of filing.	Used.	Returned unused.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

The comparing clerk, and not a copyist, must be in charge of this register. In the columns for remarks should be noted any copies which, though originally applied for and granted as "uncertified" are subsequently converted into "certified" copies. Searching fees should also be shown in column 7 of the "Detailed daily register of Court-fees realized" (chapter IV, page 225), and treated as fees payable under Schedule II, Act VII of 1870.

N.B.—*On the above subject* vide *also rules* 40 *and* 41 *of the "Circular Order or instructions on miscellaneous matters" issued by the High Court in Part II, Chapter V, pages* 290 *to* 294 *of the volume of* 1881 (*Appellate Side Civil*).

(4.) THESE RULES HAVING BEEN CONFIRMED BY THE LOCAL GOVERNMENT AND SANCTIONED BY THE GOVERNOR-GENERAL IN COUNCIL, WERE PUBLISHED IN THE "CALCUTTA GAZETTE" ON THE 6TH FEBRUARY 1878.

I.—Revised Rules framed by the High Court of Judicature at Fort William in Bengal, in accordance with Clause I, Section 20 *of the Court Fees' Act of* 1870, *declaring the Fees chargeable for Serving and Executing Processes issued by the High Court in its Appellate Jurisdiction, and by the other Civil and Revenue Courts established within the limits of such Jurisdiction.*

RULE I.—The fees exhibited in the following table shall be charged for serving and executing the several processes against which they are respectively ranged :—

TABLE OF FEES.

PART I.—In the High Court, Appellate Jurisdiction—

	Proper Fees. Rs.	A.	P.
Article 1.—Summons to defendants, notice of appeal, or other notice to respondents, when the defendants or respondents are not more than four in number, *one fee*	3	0	0

* As amended by High Court Circular No. 4 of 2nd February 1885.

Note.—Until special stamped three annas paper is obtained from England, the four annas paper for copies now in stock should be utilized by making it saleable at three annas instead of four annas per sheet from 1st April 1890. (*Vide* Government order No. J $\frac{C}{10}$2, dated 17th July 1889 to Registrar, High Court).

(4) *Revised Rules framed by the High Court of Judicature at Fort William in Bengal, in accordance with Clause* 1 *of Section* 20 *of the Court Fees Act of* 1870, *declaring the Fees chargeable for Serving and Executing Processes by the High Court in its Appellate Jurisdiction, and by the other Civil and Revenue Courts established within the limits of such Jurisdiction in Bengal and Assam* (vide *notification dated* 30*th April* 1891, *published on page* 461, *Part I of the* Calcutta Gazette *dated* 6*th May* 1891).

RULE I.—The fees in the following table shall be charged for serving and executing the several processes against which they are respectively arranged:—

TABLE OF FEES.

PART I.—In the High Court, Appellate Jurisdiction—

	Rs.	A.	P.
Article 1.—In every case in which personal or substituted service of any process on parties to the cause is required, where not more than four persons are to be served with the same document, *one fee* ...	3	0	0
When such persons are more than four in number, then the fee abovementioned, and an additional fee of 8 annas for every such person in excess of four ...	0	8	0
Article 2.—In every case in which personal or substituted service of any process on any persons who are not parties is required, when the number of such persons is not more than four, *one fee* ...	3	0	0
When there are more than four such persons, then the fee abovementioned for the first four, and an additional fee of 8 annas for every one in excess of that number	0	8	0

(*j*) Under ordinary circumstances, the time for furnishing the copies required shall not be later than 1 P.M. of the fifth open day after the presentation of the application.

(*k*) When a copy of a decree, judgment or order is granted, the following particulars must invariably be recorded on the back of the copy itself, and in the form[1] given below, for the information of the Appellate Court (Section 12, Act XV of 1877) :—

Date of application for the copy————————————

Date of delivery of the requisite stamped sheets————

Date on which the copy was ready for delivery————

Date on making over the copy to applicant————

(*l*) In the case of certified copies, the Court-fee chargeable under the Court-fees Act should be levied by affixing the necessary stamp to the first folio of the copy.

(*m*) In the case of maps and plans, no general rule can be laid down. In each case a charge will have to be fixed with reference to the difficulty or intricacy of the work to be done. Half will be paid to the copyists, and half credited to Government on account of examination fees and cost of materials.

List of Orders cancelled.

Circular Order No. 8, dated 29th June 1875, paragraph 4.

Circular Order No. 30, dated 23rd August 1879, paragraph 4.

Circular Order No. 35, dated 1st October 1880.

Circular Order No. 14, dated 1st June 1881.

Circular Order No. 4, dated 18th June 1883.

Circular Order No. 7, dated 21st July 1884, last paragraph.

Circular Order No. 4, dated 2nd February 1885, paragraphs 3 and 4.

Rule No. 7, dated 14th May 1886.

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[1] This form is printed on the reverse of the stamped sheets now in use for copies.

7-4-90.

	Rs.	A.	P.
Article 3.—For the execution of a warrant for arrest of the person	3	0	0
Article 4.—For service or execution of any process issued by the Court, not specified in any preceding article of this Part ...	3	0	0

PART II.—In the Courts of Judges and Subordinate Judges, and in the Revenue Courts when the suit in the Revenue Courts in which the process is issued is valued at a sum exceeding Rs. 1,000—

	Rs.	A.	P.
Article 1.—In every case in which personal or substituted service of any process on parties to the cause is required, where not more than four persons are to be served with the same document, *one fee* ...	2	0	0
When such persons are more than four in number, then the fee abovementioned, and an additional fee of 8 annas for every such person in excess of four ...	0	8	0
Article 2.—In every case in which personal or substituted service of any process on any persons who are not parties is required, when the number of such persons is not more than four, *one fee*	2	0	0
When there are more than four such persons, then the fee abovementioned for the first four, and an additional fee of 8 annas for every one in excess of that number	0	8	0
Article 3.—Where process of attachment of property by actual seizure is issued—			
(*a*) for the seizure under the order of attachment	2	0	0
(*b*) for each man necessary to ensure safe custody of property so attached, when such man is actually in possession, *per diem*	0	6	0

Note.—The daily fee (*b*) is to be paid at the time of obtaining the process for so many days as the Court shall order, not being ordinarily less than fifteen days, and the number of days required for the coming and going of the officer; but where the officer is not to be left in possession, then the daily fee is to be paid only for the time to be occupied by the officer going, effecting the attachment, and returning.

	Rs.	A.	P.
When such defendants or respondents are more than four in number, then the fee abovementioned for the first four, and an additional fee of 8 annas for every such person in excess of four.			
Article 2.—Summons to witnesses, when the witnesses named therein are not more than four in number, *one fee*	3	0	0
When such witnesses are more than four in number, then the fee abovementioned for the first four, and an additional fee of 8 annas for every such witness in excess of four.			
Article 3.—Every commission to make a local investigation or to take evidence, or for any other purpose—			
(*a*) in respect of the commission	3	0	0
(*b*) in respect of the remuneration of the Commissioner, *i.e.*, person who is to execute the commission, *per diem*	Such sum as the Court may direct.		

Note.—A sum sufficient to cover the daily fee (*b*) for such period as may be fixed by the Court for the purpose of executing the commission must be paid in addition to the fee (*a*) at the time when the commission is issued; and, if the commission is not completely executed within the period so fixed, a further sum, sufficient to cover the daily fee (*b*) for the excess period extending from the end of that fixed period up to, and inclusive of, the date of the complete execution of the commission, must be paid before the Commissioner's report or other return to the commission is used.

	Rs.	A.	P.
Article 4.—Every warrant for arrest of the person	3	0	0
Article 5.—Every rule, notice, proclamation, injunction, or other order not specified in any preceding Article of this part	3	0	0

PART II.—In the Courts of Judges and Subordinate Judges, and in the Revenue Courts when the suit in the Revenue Courts in which the process is issued is valued at a sum exceeding Rs. 1,000—

	Rs.	A.	P.
Article 1.—Summons to defendants, notice of appeal, or other notice to respondents when the defendants or respondents are not more than four in number, *one fee*	2	0	0
When such defendants or respondents are more than four in number, then the fee abovementioned for the first four, and an additional fee of 8 annas for every such person in excess of four.			
Article 2.—Summons to witnesses, when the witnesses are not more than four in number, *one fee*	2	0	0
When such witnesses are more than four in number, then the fee abovementioned for the first four, and an additional fee of 8 annas for every such witness in excess of four.			
Article 3.—Every commission to make a local investigation or to take evidence, or for any other purpose—			
(*a*) in respect of the commission	2	0	0
(*b*) in respect of the remuneration of the Commissioner, *i.e.*, person who is to execute the commission, if such person be an officer of Government specially appointed for the purpose, *per diem* ...	3	0	0

Note.—A sum sufficient to cover the daily fee (*b*) for such period as may be fixed by the Court for the purpose of executing the commission must be paid in addition to the fee (*a*) at the time when the commission is issued; and if the commission is not completely executed within the period so fixed, a further sum, sufficient to cover the daily fee (*b*) for the excess period extending from the end of that fixed period up to, and inclusive of, the date of the complete execution of the commission, must be paid before the Commissioner's report or other return to the commission is used.

Article 4.—Every process of attachment of property by actual seizure—

	Rs.	A.	P.
(*c*) in respect of the warrant of attachment ...	2	0	0
(*d*) in respect of each man, necessary to effect the attachment and also to ensure safe custody, when such man is to be left actually in possession, *per diem*	0	6	0

Note.—The daily fee (*d*) is to be paid at the time of obtaining the process for so many days as the Court shall order, not being ordinarily less than 15 days, and the number of days required for the coming and going of the officer; but where the officer is not to be left in possession, then the daily fee (*d*) is to be paid only for the time to be occupied by the officer going, effecting the attachment, and returning. When the inventory filed by the judgment creditor shows the property to be of such small value, that the expense of keeping it in custody may probably exceed the value, the Court shall fix the fee with reference to the provisions of section 269 of the Code of Civil Procedure of 1877.

	Rs.	A.	P.
Article 5.—Every process in execution of a decree by the arrest of the person	10	0	0
Article 6.—Every order for the sale of property, other than an order for the sale of distrained property under Act VIII of 1869, Bengal Council—			
(*e*) in respect of the order of sale	2	0	0
(*f*) by way of poundage on the gross amount realized by the sale up to Rs. 1,000	2 per cent.		
together with a further fee on all excess of gross proceeds beyond Rs. 1,000 of	1 per cent.		

Note.—The portion (*e*) of this fee must be paid when the process is obtained, and the poundage (*f*) must be paid at the time of making the application for payment of the proceeds of sale out of Court, as hereinafter provided.

Note.—The practice of showing poundage fees* as civil deposits in the accounts is incorrect. Money realized in cash in cases in which the decree-holder purchases and sets off the amount of his decree against his purchase-money, in whole or in part, under the arrangement contemplated in Chapter I, Rule 8, Clauses (*a*), (*b*), (*c*), (*d*), page 13, Civil Rules and Orders, should be held not as poundage fees, but as earnest money paid in by the purchasing decree-holder, out of which the poundage fees can be realized on confirmation of sale. (High Court's Circular order No. 4 of 22nd May 1884.)

* *Vide* Note (*f*), Article 6, Parts II, III, and IV of Rule 8, Chapter IV, pages 225, &c., Civil Rules and Orders.

	Rs.	A.	P.
Article 7.—Every rule, notice, proclamation, injunction, or other order not specified in any preceding Article of this part	2	0	0

PART III.—[Except in the suits specified in Part IV.] In the Courts of Moonsiffs and of Small Causes, and in the Revenue Courts when Part II does not apply.

	Rs.	A.	P.
Article 1.—Summons to defendants, notice of appeal, or other notice to respondents, when the defendants or respondents are not more than four in number, *one fee*	1	0	0
When such defendants or respondents are more than four in number, then the fee abovementioned for the first four, and an additional fee of 4 annas for every such person in excess of four.			
Article 2.—Summons to witnesses, when the witnesses are not more than four in number, *one fee*	1	0	0
When the witnesses are more than four in number, then the fee abovementioned for the first four, and an additional fee of 4 annas for every such witness in excess of four.			

When the inventory filed by the judgment-creditor shows the property to be of such small value that the expense of keeping it in custody may probably exceed the value, the Court shall fix the daily fee with reference to the provisions of section 269 of the Code of Civil Procedure of 1882:

Provided that if it appears that for any reason the number of days fixed by the Court under this note, and in respect of which fees have been paid, is likely to be exceeded and the decree-holder desires to maintain the attachment, the decree-holder shall apply to the Court to fix such further number of days as may be necessary, and the additional fees in respect thereof shall be paid in the manner provided in Rule III. If such additional fees be not paid within the period originally fixed and in respect of which fees have been paid, the attachment shall cease on the expiry of that period.

	Rs.	A.	P.
Article 4.—For the proclamation and publication of any order of prohibition under section 274, Civil Procedure Code, irrespective of the number of such proclamations or publications	2	0	0
Article 5.—For the publication by posting up of a copy or copies of any notice or citation irrespective of the number of such publications	2	0	0
Article 6.—For executing a decree by the arrest of the person	10	0	0
Article 7.—Where an order for the sale of property, other than an order for the sale of distrained property under Act VIII of 1885, is issued—			
(*a*) for proclaiming the order of sale under section 287, Civil Procedure Code, a fee of	2	0	0
(*b*) for selling the property, a percentage or poundage on the gross amount realized by the sale, up to Rs. 1,000, at the rate of	2 per cent.		
together with a further fee on all excess of gross proceeds beyond Rs. 1,000, at the rate of	1 per cent.		

Note.—The fee under clause (*a*) must be paid when the process is obtained.

The percentage or poundage under clause (*b*) must be paid, (1) in a case where the purchaser is a person other than the decree-holder, at the time of making the application for

payment of the proceeds of sale out of Court, as provided in Rule IV, and (2) in a case where the decree-holder has been permitted to purchase, at the time of the presentation of his application for permission to set off the purchase-money against the amount of his decree, as provided in Rule V.

The percentage leviable under this article shall be calculated on multiples of Rs. 25.

	Rs.	A.	P.
Article 8.—For service of any process not specified in any preceding article of this Part ...	2	0	0

PART III.—[Except in the suits specified in Part IV.] In the Courts of Munsifs and of Small Causes, and in the Revenue Courts, when Part II does not apply—

	Rs.	A.	P.
Article 1.—In every case in which personal or substituted service of any process on parties to the cause is required, where not more than four persons are to be served with the same document, *one fee* ...	1	0	0
When such persons are more than four in number, then the fee abovementioned, and an additional fee of 4 annas for every such person in excess of four ...	0	4	0
Article 2.—In every case in which personal or substituted service of any process on any persons who are not parties is required, when the number of such persons is not more than four, *one fee* ...	1	0	0
When there are more than four such persons, then the fee abovementioned for the first four, and an additional fee of 4 annas for every one in excess of that number	0	4	0
Article 3.—Where process of attachment of property by actual seizure is issued—			
(*a*) for the seizure under the order of attachment	1	0	0
(*b*) for each man necessary to ensure the safe custody of property so attached, when such man is actually in possession, *per diem*	0	4	0

Note.—The daily fee (*b*) is to be paid at the time of obtaining the process for so many days as the Court shall order, not being ordinarily less than fifteen days, and the number of days required for the coming and going of the officer; but where the officer is not to be left in possession, then

[i.e., a poundage fee of 8 annas should be levied for every Rs. 25, or part of Rs. 25, realized by the sale up to Rs. 1,000, and in the case of the proceeds of the sale exceeding Rs. 1,000, an additional fee of 4 annas for every Rs. 25 or part thereof should be levied.] 5-8-98.

the daily fee is to be paid only for the time to be occupied by the officer going, effecting the attachment, and returning. When the inventory filed by the judgment-creditor shows the property to be of such small value that the expense of keeping it in custody may probably exceed the value, the Court shall fix the daily fee with reference to the provisions of section 269 of the Code of Civil Procedure of 1882 :

Provided that if it appears that for any reason the number of days fixed by the Court under this note, and in respect of which fees have been paid, is likely to be exceeded and the decree-holder desires to maintain the attachment, the decree-holder shall apply to the Court to fix such further number of days as may be necessary, and the additional fees in respect thereof shall be paid in the manner provided in Rule III. If such additional fees be not paid within the period originally fixed and in respect of which fees have been paid, the attachment shall cease on the expiry of that period.

	Rs.	A.	P.
Article 4.—For the proclamation and publication of any order of prohibition under section 274, Civil Procedure Code, irrespective of the number of such proclamations or publications	1	0	0
Article 5.—For the publication by posting up of a copy or copies of the notification of any process not specially mentioned in any article of this Part, irrespective of the number of such publications ...	1	0	0
Article 6.—For executing a decree by the arrest of the person	4	0	0
Article 7.—Where an order for the sale of property, other than an order for the sale of distrained property under Act VIII of 1885, is issued—			
(*a*) for proclaiming the order of sale under section 287, Civil Procedure Code, a fee of	1	0	0
(*b*) for selling the property, a percentage or poundage on the gross amount realized by the sale, up to Rs. 1,000, at the rate of	2 per cent.		
together with a further fee on all excess of gross proceeds beyond Rs. 1,000, at the rate of	1 per cent.		

Note.—The fee under clause (*a*) must be paid when the process is obtained.

Article 3.—Every commission to make a local investigation or to take evidence, or for any other purpose—

	Rs.	A.	P.
(*a*) in respect of the commission	1	0	0
(*b*) in respect of the remuneration of the Commissioner, *i.e.*, person who is to execute the commission, if such person be an officer of Government specially appointed for the purpose, *per diem* ...	3	0	0

Note.—A sum sufficient to cover the daily fee (*b*) for such period as may be fixed by the Court for the purpose of executing the commission must be paid in addition to the fee (*a*) at the time when the commission is issued; and if the commission is not completely executed within the period so fixed, a further sum, sufficient to cover the daily fee (*b*) for the excess period extending from the end of that fixed period up to, and inclusive of, the date of the complete execution of the commission, must be paid before the Commissioner's report or other return to the commission is used.

Article 4.—Every process of attachment of property by actual seizure—

	Rs.	A.	P.
(*c*) in respect of the warrant of attachment ...	1	0	0
(*d*) in respect of each man necessary to effect the attachment and also to ensure safe custody, when such man is to be left actually in possession, *per diem*	0	4	0

Note.—The daily fee (*d*) is to be paid at the time of obtaining the process, for so many days as the Court shall order, not being ordinarily less than 15 days, and the number of days required for the coming and going of the officer; but where the officer is not to be left in possession, then the daily fee is to be paid only for the time to be occupied by the officer going, effecting the attachment, and returning. When the inventory filed by the judgment creditor shows the property to be of such small value, that the expense of keeping it in custody may probably exceed the value, the Court shall fix the daily fee with reference to the provisions of section 269 of the Code of Civil Procedure of 1877.

	Rs.	A.	P.
Article 5.—Every process in execution of a decree by the arrest of the person	4	0	0

Article 6.—Every order for the sale of property other than an order for the sale of distrained property under Act VIII (B. C.) of 1869—

(*e*) in respect of the order of sale	1	0	0
(*f*) by way of poundage on the gross amount realized by the sale up to Rs. 1,000	2 per cent.		
together with a further fee on all excess of gross proceeds beyond Rs. 1,000 of	1 per cent.		

Note.—The portion (*e*) of this fee must be paid when the process is obtained; and the poundage (*f*) at the time of making the application for payment of the proceeds of sale out of Court, as hereinafter provided.

	Rs.	A.	P.
Article 7.—Every rule, notice, proclamation, injunction, or other order, not specified in any preceding Article of this part	1	0	0

PART IV.—In the Courts of Munsiffs, in Small Cause Courts, and in the Revenue Courts where the suit is for debt or damage, to personal property, or for rent, and where the claim does not exceed Rs. 50.

	Rs.	A.	P.
Article 1.—Summons to defendants, when the defendants are not more than two in number, *one fee*	0	8	0

When the defendants are more than two in number, the fee above mentioned for the first two, and an additional fee of 4 annas for every such defendant in excess of two.

	Rs.	A.	P.
Article 2.—Summons to witnesses in respect of each witness ...	0	4	0
Article 3.—Every commission to make a local investigation or to take evidence, or for any other purpose—			
(*a*) in respect of the commission	1	0	0
(*b*) in respect of the remuneration of the Commissioner, *i. e.*, person who is to execute the commission, if such person be an officer of Government specially appointed for the purpose, *per diem*	3	0	0

Note.—A sum sufficient to cover the daily fee (*b*) for such period as may be fixed by the Court for the purpose of executing the commission must be paid in addition to the fee (*a*) at the time when the commission is issued; and, if the commission is not completely executed within the period so fixed, a further sum, sufficient to cover the daily fee (*b*) for the excess period extending from the end of that fixed period up to, and inclusive of, the date of the complete execution of the commission, must be paid before the Commissioner's report or other return to the commission is used.

	Rs.	A.	P.
Article 4.—Every process of attachment of property by actual seizure—			
(*c*) in respect of the warrant of attachment	0	8	0
(*d*) in respect of each man necessary to effect the attachment, and also to insure safe custody, when such man is to be left actually in possession, *per diem* ...	0	4	0

Note.—The daily fee (*d*) is to be paid at the time of obtaining the process for so many days as the Court shall order, not being ordinarily less than 15 days, and the number of days required for the coming and going of the officer; but where the officer is not to be left in possession, then the daily fee is to be paid only for the time to be occupied by the officer going, effecting the attachment, and returning. When the inventory filed by the judgment-creditor shows the property to be of such small value that the expense of keeping it in custody may probably exceed the value, the Court shall fix the daily fee with reference to the provisions of section 269 of the Code of Civil Procedure of 1877.

	Rs.	A.	P.
Article 5.—Every process in execution of a decree by arrest of the person	1	0	0
Article 6.—Every order for the sale of property other than an order for the sale of distrained property under Act VIII (B. C.) of 1869—			
(*e*) in respect of the order of sale	1	0	0
(*f*) by way of poundage on the gross amount realized by the sale up to Rs. 1,000	2 per cent.		
together with a further fee on all excess of gross proceeds beyond Rs. 1,000 of	1 per cent.		

Note.—The portion (*e*) of this fee must be paid when the process is obtained; and the poundage (*f*) at the time of making the application for payment of the proceeds of sale out of Court as hereinafter provided.

	Rs.	A.	P.
Article 7.—Every rule, notice, proclamation, injunction, or other order not specified in any preceding Article of this part	1	0	0

RULE II.—Notwithstanding Rule I, no fee shall be chargeable for serving and executing any process, such as a notice, rule, summons or warrant of arrest which may be issued by any Court of its own motion, solely for the purpose of taking cognizance of, and punishing any act done, or words spoken, in contempt of its authority.

The percentage or poundage under clause (*b*) must be paid, (1) in a case where the purchaser is a person other than the decree-holder, at the time of making the application for payment of the proceeds of sale out of Court as provided in Rule IV, and (2) in a case where the decree-holder has been permitted to purchase, at the time of the presentation of his application for permission to set off the purchase-money against the amount of his decree as provided in Rule V.

The percentage leviable under this Article shall be calculated on multiples of Rs. 25.

	Rs.	A.	P.
Article 8.—For service of any process not specified in any preceding article of this Part ...	1	0	0

PART IV.—In the Courts of Munsifs, in Small Cause Courts, and in the Revenue Courts, where the suit is for debt or damage to personal property, or for rent, and where the claim does not exceed Rs. 50.

	Rs.	A.	P.
Article 1.—In every case in which personal or substituted service of any process on parties to the cause is required, where not more than four persons are to be served with the same documents, *one fee* ...	0	8	0
Where such persons are more than four in number, then the fee abovementioned, and an additional fee of 4 annas for every such person in excess of four ...	0	4	0
Article 2.—In every case in which personal or substituted service of any process on any persons who are not parties is required for each person to be served ...	0	4	0
Article 3.—Where process of attachment of property by actual seizure is issued—			
(*a*) for the seizure under the order of attachment	0	8	0
(*b*) for each man necessary to ensure the safe custody of property so attached, when such man is actually in possession, *per diem*	0	4	0

Note.—The daily fee (*b*) is to be paid at the time of obtaining the process for so many days as the Court shall order, not being ordinarily less than fifteen days, and the number of days required for the coming and going of the officer; but where the officer is not to be left in possession, then the daily fee is to be paid only for the time to be occupied by the officer going, effecting the attachment, and

returning. When the inventory filed by the judgment-creditor shows the property to be of such small value that the expense of keeping it in custody may probably exceed the value, the Court shall fix the daily fee with reference to the provisions of section 269 of the Code of Civil Procedure of 1882 :

Provided that if it appears that for any reason the number of days fixed by the Court under this note, and in respect of which fees have been paid, is likely to be exceeded and the decree-holder desires to maintain the attachment, the decree-holder shall apply to the Court to fix such further number of days as may be necessary, and the additional fees in respect thereof shall be paid in the manner provided in Rule III. If such additional fees be not paid within the period originally fixed and in respect of which fees have been paid, the attachment shall cease on the expiry of that period.

	Rs. A. P.
Article 4.—For the proclamation and publication of any order of prohibition under section 274, Civil Procedure Code, irrespective of the number of such proclamations or publications	1 0 0
Article 5.—For the publication by posting up of a copy or copies of the notification of any proceeding or process, not specially mentioned in any article of this Part, irrespective of the number of such publications	1 0 0
Article 6.—For executing a decree by arrest of the person	1 0 0
Article 7.—Where an order for the sale of property, other than an order for the sale of distrained property under Act VIII of 1885, is issued—	
(*a*) for proclaiming the order of sale under section 287, Civil Procedure Code, a fee of	1 0 0.
(*b*) for selling the property, a percentage or poundage on the gross amount realized by the sale, up to Rs. 1,000, at the rate of	2 per cent.
together with a further fee on all excess of gross proceeds beyond Rs. 1,000 at the rate of	1 per cent.

Note.—The fee under clause (*a*) must be paid when the process is obtained.

Fees levied from parties in cases where the local enquiries are conducted by judicial officers should be levied in accordance with the scale laid down in Article 3, Parts II, III, and IV, and should be shown in the return. (High Court's general letter No. 13 of 15th August 1884).

In the case of a witness whose attendance is required by the Court of its own motion for any purpose other than that mentioned in paragraph I of this Rule, the fee chargeable for serving and executing the process shall, together with the witnesses' expenses, be paid into Court by the party whom the Court may direct to pay the same. (High Court's Rule No. 9 of 12th May 1885).*

* Published in the *Calcutta Gazette* of the 29th April 1885, Part I, page 360.

RULE III.—No process which comes within the operation of Rule I shall be drawn up for service or execution, except upon an application made to the Court for that purpose in writing, on a document bearing upon its face stamps not less in amount than the fee which by Rule I is directed to be charged for serving and executing the process so sought to be drawn up. This application may, however, at the option of the party making it, be included in the petition by which he moves the Court to order the process to issue, but in that case the petition must bear the requisite stamps for the process fee, in addition to such stamps, if any, as are needed for its own validity; and, in either case, the filing of the application, thus duly stamped, shall constitute payment of the fee chargeable for the process.

(*b*) In cases in which the process is to be served in the jurisdiction of another Court, the proper fee chargeable under Rule (1) read with Rule (6) shall be levied, in the manner above directed, on the application for the transmission of the process to that Court, and a note shall be made on the process, stating that this has been done. A Court which receives from another Court, whether in the same province or not, a process bearing a certificate that the proper fee has been levied, shall cause it to be served without further charge. (High Court's Rule No. 14 of 3rd July 1885.)

RULE IV.—In cases which are covered by the note to Article 3 of Part I, and the note to Articles (3) and (4) of Parts II, III, and IV of the Table of Fees in Rule I, the additional fee which may become payable after the process has been actually issued shall be paid by filing a written requisition to the Court to receive the fee, which document shall bear on the face of it stamps not less in amount than the additional fee, together with a memorandum of the purpose for which it is paid.

RULE V.—The proceeds of a sale effected in execution of any decree will only be paid out of Court on an application made for that purpose in writing, and the additional fee (*f*), Article (6), Parts II, III, and IV, must be paid by stamps affixed to, or impressed upon, the first of such applications: whether it be or be not made by the person who obtained the order for sale, or whether it does or does not extend to the whole of the proceeds. No fee will be chargeable upon any such application subsequent to the first.

N.B.—The fees paid in pursuance of these Rules must in all proceedings be deemed and treated as part of the necessary and proper costs of the party who pays them.

A separate charge is to be made for each copy to be served of the rules, notices, proclamations, injunctions, &c., specified in Article 5, Part I, and Article 7, Parts II, III, and IV of Rule I except in the case of rules, notices, &c., addressed to parties to the suit. When they are addressed to such parties, the charge should be made in accordance with the principle applied in the case of

summons to defendants in Article I, Parts I, II, III, and IV, respectively. (High Court's circular order No. 22 of 8th June 1878.)

After Rule 9 (*f*), and before Rule 10, Chapter IV, page 235, General Rules and Circular Orders (Civil), insert the following:—

(*g*) [*Rule No.* 12, *of* 13*th June* 1882].—The percentage leviable under Article 6, clause (*f*), Parts II, III, and IV of the above Rules, should be calculated on multiples of Rs. 25; that is, a poundage fee of 8 annas is leviable for every Rs. 25, or part of Rs. 25, realised by the sale, up to Rs. 1,000. For realisations exceeding Rs. 1,000, an additional fee of 4 annas for every Rs. 25, or part thereof, should be levied.

2. At pages 232, 233, Civil Rules and Orders, for Rules (6) and (7) of the same rules, substitute the following (High Court's Rule No. 14 of 3rd July 1885):—

(6) (*a*). In the case of processes to be served in districts* where, during a portion of the year, travelling except by boat is impracticable, the Court executing the process shall defray all charges on account of boat-hire or ferry toll. But, in consideration of this, the fees leviable in respect of such processes under Articles 1, 2, and 5, Parts I, II, III, and IV, under Article 4, Part I, and under Articles 4 (*c*) and 7, Parts II, III, and IV of Rule (1), shall be increased by 25 per cent.

* Backergunge. Dacca. Furreedpore. Jessore Mymensingh. Noakhally. Pubna. Rajshahye. Rungpore. Tipperah. Sylhet.

(*b*). The extra charge of 25 per cent. prescribed by clause (*a*) of this rule shall be leviable in the case of processes to be served only in such portions of the abovenamed districts as are set forth in column 2 of the following table, and only during the periods mentioned in column 3:—

List of districts in which extra charges are to be made on account of service of process by boat.

Names of District, Judgeships.	Within what limits an extra charge is to be made on account of boat-hire.	For what period.
Backergunge ...	Within the limits of the whole district.	Throughout the year, with discretion to the District Judge to suspend its operation in such times and places as may be practicable.
Dacca ...	Within the limits of the district, except as regards the towns Dacca and Naraingunge, and the villages Mirpore, Toonghee, and Joydebpore.	From 15th May to 15th November.
Furreedpore* ...	* In Thanas Gopalganj and Kotwalipara.	From 1st June to 31st December.
	* In the rest of the district ...	From 1st June to 30th November.
Jessore ...	Within the limits of the subdivisions of Khoolna and Bagirhat.	Throughout the year.
	Within the limits of the subdivisions of Magurah, Jhenidah, and Narail.	From 15th June to 15th November.

* *See* High Court's Rule No. 17, dated 7th December 1885 published in the *Calcutta Gazette* of the 2nd December 1885, Part I, page 1210.

The percentage or poundage under clause (*b*) must be paid, (1) in a case where the purchaser is a person other than the decree-holder, at the time of making the application for payment of the proceeds of sale out of Court as provided in Rule IV, and (2) in a case where the decree-holder has been permitted to purchase, at the time of the presentation of his application for permission to set off the purchase-money against the amount of his decree, as provided in Rule V.

The percentage leviable under this article shall be calculated on multiples of Rs. 25.

	Rs.	A.	P.
Article 8.—For service of any process not specified in any preceding article of this Part ...	1	0	0

RULE II.—Notwithstanding Rule I, no fee shall be chargeable for serving and executing any process, such as a notice, rule, summons or warrant of arrest, which may be issued by any Court of its own motion, solely for the purpose of taking cognizance of, and punishing any act done, or words spoken, in contempt of its authority.

RULE III.—The fees hereinbefore provided, except those mentioned in the next rule, shall be payable in advance at the time when the petition for service or execution is presented, and shall be paid by means of stamps affixed to the petition in addition to the stamps necessary for its own validity.

RULE IV.—The proceeds of a sale effected in execution of any decree will only be paid out of Court on an application made for that purpose in writing, and the poundage fee for selling the property provided in clause (*b*) of Article 7 of Parts II, III and IV, must be paid by stamps affixed to, or impressed upon, the first of such applications, whether it be or be not made by the person who obtained the order for sale, or whether it does or does not extend to the whole of the proceeds. No fee will be chargeable upon any such application subsequent to the first.

RULE V.—In cases in which the decree-holder applies for leave to purchase under section 294 of the Code of Civil

Moorshedabad.
Nuddea. 7-7-90.

Moorshedabad	Within the limits of the Jungipore Munsifi.	From 15th July to 30th September; 7-7-90.

Nuddea	Within the limits of thanas Kushtea, Comerkhally, Bhaluka, Napara and Bhadalia, the Khoksa and Damakdiah outposts and the Daulutpur police-station.	From 15th July to 30th September.

7-7-90.

Procedure, no order to set off the purchase-money against the amount of the decree shall be made upon the application for leave to purchase. Such order shall be made upon a petition presented after the property has been knocked down to the decree-holder at the auction-sale, and such petition shall be stamped with stamps of the value of the poundage fee due for selling the property under clause (*b*) of Article 7 of Parts II, III, and IV.

Upon the hearing of such petition, the cost of execution, including the amount of the stamps attached to the petition, shall be ascertained and shall be added to the decree; and in cases in which the amount of the purchase-money exceeds the amount of the decree and of such costs, the decree-holder who has so purchased the property shall pay into Court the sum of 25 per cent. upon the balance of the purchase-money after deducting the amount of the decree and of such costs, and shall pay the balance at the expiration of fifteen days in accordance with section 307 of the Code of Civil Procedure.

RULE VI.—In the districts mentioned in the Schedule attached to this rule and for the periods of the year therein mentioned, the fees chargeable for the service of processes under these rules shall be increased by 25 per cent. in order to provide for payment of the boat-hire or ferry toll rendered necessary in those districts by the state of the country.

Schedule showing the Districts in which extra charges are to be made on account of service of process by boat.

Name of District Judgeship.	Within what limits an extra charge is to be made on account of boat-hire.	For what period.
BACKERGUNGE ...	Within the limits of the whole district ...	Throughout the year, with discretion to the District Judge to suspend its operations in such times and places as may be practicable.
DACCA	Within the limits of the district, except as regards the towns Dacca and Naraingunge, and the villages Mirpore, Toonghee, and Joydebpore.	From 15th May to 15th November.

Name of District Judgeship.	Within what limits an extra charge is to be made on account of boat-hire.	For what period.
FURREEDPORE ...	In thanas Gopalgunge and Kotwali-para ...	From 1st June to 31st December.
	In the rest of the district	From 1st June to 30th November.
JESSORE	Within the limits of the sub-divisions of Khoolna and Bagirhat.	Throughout the year.
	Within the limits of the sub-divisions of Magurah, Jhenidah, and Narail.	From 15th June to 15th November.
MOORSHEDABAD ..	Within the limits of the Jungipore Munsifi ...	From 15th July to 30th September.
MYMENSINGH	Within the limits of the Sudder, Sherepore, Netrokona, and Ghosegong Munsifis.	From 15th June to 30th September.
	Within the limits of the rest of the district ...	From 15th May to 31st October.
NOAKHALLY	Within the limits of the whole district ...	From 15th June to 15th November.
NUDDEA	Throughout the thanas of Kushtea, Comerkhally, Bhaluka, Noapara, and Bhaduha, the Khoksa and Damukdiah outposts, and the Daulatpur police-station.	From 15th July to 30th September.
PUBNA AND BOGRA ...	Within the limits of the whole district ...	From 15th June to 31st October.
RAJSHAHYE	Within the limits of the Nattore Munsifi ...	From 1st June to 30th November.
	Ditto Shibgunge Munsifi ...	From 1st July to 30th September.
	Ditto of the rest of the district ...	From 1st June to 31st October.
RUNGPORE	Throughout the Kurigram and Gaibandha Munsifis and in Thana Kaliganj	From 1st June to 31st October.
TIPPERAH	Within the limits of the whole district ...	From 1st June to 31st October.
SYLHET	Ditto ditto ...	From 1st June to 30th November.

RULE VII.—In such districts or parts of districts as are not for the time being subject to Rule VI, when, in order to the service of any process, the peon has to cross a ferry, then the amount, if any, legally exigible as toll, shall be paid by the Court executing such process from its permanent advance.*

RULE VIII.—In cases in which the process is to be served in the jurisdiction of another Court the proper fee chargeable under Rule I read with Rule VI shall be levied, in the manner above directed, on the application for the transmission of the process to that Court, and a note shall be made on the process stating that this has been done. A Court which receives from another Court, whether in the same Province or not, a process bearing a certificate that the proper fee has been levied, shall cause it to be served without further charge.

N.B.—The fees paid in pursuance of these rules must in all proceedings be deemed and treated as part of the necessary and proper costs of the party who pays them.

* The permanent advance mentioned in this rule is the special permanent advance sanctioned by the Local Government for the purpose of the Rules.

The following Rules, Orders, and General Letters are cancelled:—

Rule 8 (clauses *a*, *b*, *c*, *d*, *e*), Chapter I, pages 13 and 14 of the Civil Rules and Orders, being—

Circular Order No. 33 of 18th September 1879.

Rule 8 (clauses 1—5), Chapter IV, pages 225—232, of the Civil Rules and Orders, being—

Circular Order No. 10 of 27th February 1878.

Circular Order No. 13 of 15th March 1878.

Circular Order No. 2 of 6th January 1880.

With amending Circulars, being—

Circular Order No. 4 of 22nd May 1884.

Rule No. 9, dated 12th May 1885.

General Letter No. 13, dated 15th August 1884.

Rule No. 14 of 3rd July 1885.

Rule 8 (clauses 6 and 7), Chapter IV, pages 232—233, Civil Rules and Orders, being—

Rule No. 14 of 3rd July 1885.

Rule No. 17 of 7th December 1885.

Rule 9 (clauses *a*, *b*, *c*, *d*, *g*), Chapter IV, pages 233—235, Civil Rules and Orders, being—

(*a*) Circular Order No. 22 of 8th June 1878.

(*b*) Circular Order No. 40 of 22nd December 1879.

(*c*) Circular Order No. 27 of 12th July 1879.

(*d*) Circular Order No. 18 of 26th April 1879.

(*g*) Rule No. 12 of 13th June 1882.

Rule 13, Chapter V, page 259, Civil Rules and Orders, being—

Circular Order No. 14, dated 10th March 1880, paragraph 1.

General Letter No. 3, dated 11th May 1882.

General Letter No. 6, dated 21st April 1884.

General Letter No. 14, dated 14th December 1887.

7-5-91.

Names of District Judgeships.	Within what limits an extra charge is to be made on account of boat-hire.	For what period.
Mymensingh ...	Within the limits of the Sudder, Sherepore, Netrokona, and Ghosegong Munsifis.	From 15th June to 30th September.
	Within the limits of the rest of the district.	From 15th May to 31st October.
Noakhally ...	Within the limits of the whole district.	From 15th June to 15th November.
Pubna and Bogra	Within the limits of the whole district.	From 15th June to 31st October.
Rajshahye ...	Within the limits of the Natore Munsifi.	From 1st June to 30th November.
	Within the limits of the Shibgunge Munsifi.	From 1st July to 30th September.
	Within the limits of the rest of the district.	From 1st June to 31st October.
Rungpore ...	Throughout the Kurigram and Gaibandha Munsifis and in Thana Kaliganj.	From 1st June to 31st October.
Tipperah ...	Within the limits of the whole district.	From 1st June to 31st October.
Sylhet ...	Within the limits of the whole district.	From 1st June to 30th November.

(*c*). The responsibility of introducing the most economical system of boat-service in each of the abovenamed districts will rest with the District Judge. A close and effective control must be exercised over any special boat establishment that may be entertained for the purposes of this Rule.

(7).—In such districts or parts of districts as are not for the time being subject to Rule (6), when, in order to the service of any process, the peon has to cross a ferry, then the amount, if any, legally exigible as toll, shall be levied by the Court in cash from the person at whose instance the process is issued before delivery of the process to the peon; except in the case of processes issued by a Court situate in any other Presidency or Province, in which case no fee at all shall be levied in this respect from the party. The Court executing such process shall advance the necessary fee from its permanent advance.

NOTE.—The 'permanent advance' mentioned in this Rule is the special permanent advance sanctioned by the Local Government for the purposes of these Rules.

3. Circular Orders No. 2 of 6th January 1880 and No. 6 of 21st July 1884, and the Rules circulated therewith, are hereby cancelled.

(5.) ROUGH HANDLING OF PUNCHES.

Board's Circular Order No. 9 of July 1887.

IT has been brought to the notice of the Board by the Superintendent of Stamps, Calcutta, that punches are sometimes subjected to very rough usage (*e.g.*, by being struck with a hammer instead of with the hollow of the palm) such as no instrument of the kind will stand without injury, and that it is solely owing to such ill-usage that they are so soon damaged in such large numbers.

2. With a view to check, as far as possible, the practice referred to above, the Board, with the sanction of Government, direct that in every Revenue Court or office, one or more punches be placed in charge of a mohurir, whose name should be attached to them, and who should be held responsible for their proper treatment.

(6.) STAMP DUTY ON SATTAS.

Board's Circular Order No. 12 *of January* 1888.

THE following resolution of the Government of India, No. 6509, dated 9th December 1887, in the Department of Finance and Commerce, regarding the liability of "suttas" to stamp duty under the Indian Stamp Act, I of 1879, is published for the information and guidance of all Revenue Officers :—

"Read again—

Financial Resolution No. 2094, dated the 31st March 1873.

Financial Notification No. 3226, dated the 22nd May 1874.

"Read also—

Letter from the Resident, Hyderabad, No. 311G., dated the 10th August 1887, and enclosures.

Letter to the Solicitor to the Government of India, No. 4957, dated the 16th September 1887.

Letter from the Solicitor to the Government of India, No. 1087, dated the 19th October 1887.

"Read the following extract from the Opinion of the Honourable the Advocate-General enclosed in the last-named letter :—

'I am of opinion that a 'sutta' attested by a witness, and executed for the delivery of cotton on a certain day, is a 'bond' within the meaning of section 3 (4) of the Stamp Act, 1879, and, as such, is liable to stamp duty. I am further of opinion that the transfer of a 'sutta' of the above description is a transfer under Article 60 (*b*); and having regard to the change effected by the Stamp Act, 1879, in the liability of a 'sutta' (which falls within the description of a bond) to bear a stamp duty, the Notification No. 3226 of the 22nd May 1874, is no longer applicable.

'A receipt given for earnest-money is liable to stamp duty under Article 52 of Schedule I.

'As regards indigo 'suttas,' I would point out that the form in which they are said to be drawn would not constitute them bonds in England, and unless attested they would not be bonds under the Stamp Act. If unattested, an indigo 'sutta' would be a covenant with a penalty attached (*i.e*, an agreement to deliver a certain quantity of indigo, and in the event of non-delivery to pay damages).

'However, I am of opinion that the penalty named in a bond is the sum upon which the stamp duty is payable.'" *

RESOLUTION.—The Governor-General in Council directs that the Opinion of the Advocate-General be communicated to all Local Governments and Administrations.

ORDER.—Ordered, that a copy of the foregoing Resolution be forwarded to all Local Governments and Administrations for information and guidance.

Board's Circular Order No. 10 *of May* 1889.

IN continuation of the Board's circular order No. 12 of January 1888, the following Resolution of the Government of India, No. 2280, dated 6th May 1889, in the Department of Finance and Commerce, regarding the liability of "indigo satta" to stamp duty under the Indian Stamp Act I of 1879, is published for the information and guidance of all Revenue Officers :—

"READ again—

Financial Resolution No. 6509, dated the 9th December 1887, communicating to all Local Governments and Administrations the opinion of the Honourable the Advocate-General on the question of the liability of *sattas* to stamp duty.

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* This ruling does not apply to *indigo suttas* in use in Bengal, and the documents are liable merely to a stamp duty of 8 annas as an agreement under Article 5 (*c*) of Schedule I. (Board's Proceedings Nos. 152-5o, dated 23rd February 1889).

"READ also—

Letter from the Solicitor to the Government of India, No. 192, dated the 16th February 1889, forwarding a further opinion of the Advocate-General modifying, to a slight extent, his former opinion regarding the principles on which stamp duty is to be calculated on *sattas*.

Letter to the Government of Bengal, No. 1078, dated the 28th February 1889, asking for a copy of the specimen 'indigo satta,' on which the revised opinion of the Advocate-General is based.

Letter from the Government of Bengal, No. St. $\frac{1-8}{3}$ 4, dated the 28th March 1889, furnishing a copy of the specimen *satta* asked for.

"RESOLUTION.—The Governor-General in Council directs that the further opinion of the Honourable the Advocate-General, together with the specimen 'indigo satta,' upon a consideration of which it is based, shall be communicated to all Local Governments and Administrations, in continuation of the Resolution of 9th December 1887 cited in the preamble.

"2. Particular attention is called to the fact that, as these *sattas* appear to vary in form in different localities, the opinion of the Advocate-General should, in any particular case, be carefully considered with reference to the form of *satta* actually used.

"ORDER.—Ordered, that a copy of the foregoing Resolution, together with copies of the Advocate-General's opinion and the specimen 'indigo satta' referred to therein, be forwarded to all Local Governments and Administrations, in continuation of the Resolution in this Department, No. 6509, dated the 9th December 1887."

Enclosures to Resolution No. 2280 *of* 1889.

Dated 8th February 1889.

Opinion by—HON'BLE SIR G. C. PAUL, B.A., K.C.I.E.

THE satta set out in this case is not a bond as held by the High Court (section 8, Indian Law Reports, Calcutta, page 284). This decision is at variance with the decision in Indian Law Reports, 2 Allahabad, page 654, which had been previously passed. In Bengal the decision of the High Court at Fort William must be followed, and consequently the *satta* or indigo contract under notice only requires an 8-anna stamp.

My previous opinion, dated 19th October 1887, should not have been applied to the present case. I was then advising in a North-Western case and upon an agreement of a different kind, the purport of which was stated, but the document not placed before me, and in the case itself it was admitted that the document was a bond.

According to the decision in Indian Law Reports, 2 Allahabad, page 634, the document as to which I was then asked to advise would be a bond liable to stamp duty on the penalty.

In a portion of my previous opinion I stated that the penalty named in a bond is the sum upon which the stamp duty is payable. This would be so in reference to a bond mentioned in article 14 (*a*) of schedule (1), and the proposition is also correct in reference to the bond I was then advising on. But the language used by me, apart from the case on which I advised, would be applicable to simple money bonds, with penalties attached; and in this respect my opinion is not correct. The penalty in a simple money bond is introduced for the purpose of enabling the lender to realize principal and interest, and may be said to be in that sense the amount secured. Section 23 of the Stamp Act shows that interest may be left out of consideration, and the principal be deemed the amount on which the stamp is leviable. Read by the light of this section, the amount secured would be the principal amount lent, and not the penalty. To this extent the language used by me would require modification. I should have used the words "the bond" instead of the expression "a bond."

This opinion is taken on behalf of the Government of Bengal, but under the circumstances a copy of this opinion should also be sent to the Government of India, Department of Finance and Commerce, and it should be stated that it is

forwarded at my request, with a view to correct my previous opinion so far as regards simple money bonds with penalties attached.

Probably it would be scarcely necessary to send this opinion on, as simple money bonds, with penalties attached, are to be met with chiefly in the presidency towns.

Translation of the "satta" received with the Commissioner of Patna's No. 822R., dated 11th September 1888.

WHEREAS we the declarants of our own free will and consent appeared before Mr. Herbert Collingridge (Sahib) proprietor and general agent on behalf of Mr. Frederick Collingridge (Sahib) owners of the indigo kothi of Doudpore &c. Chokta Nai pergunnah Bissarah and offered bighas of field of the first quality of "goira" lands by a policy of 6½ cubits situated in mouzah and under our occupancy for the purpose of cultivating indigo from the year to Fasli for a term of in receiving a sum of Rs. as an advance per bigha and having executed this indigo (satta) as follows and do declare firmly, and endorse, that in the month of Asin and Kartic of each year we the declarants or our heirs will measure off the aforesaid area out of our holdings and jamabundi in accordance with the choice of the sahib and his amla and prepare it under the orders of the sahib and his amla so perfectly as to be suitable for the cultivation of indigo; that we will proceed to plough the lands with the permission of the sahib and his amla or sow it with indigo by "barani" "tandi" whenever and in whatever way ordered to do so by the sahib and his amla; that in the event of failure in the germination of the seeds we will sow twice and thrice in the manner prescribed by the sahib and his amla until the seeds shall germinate; that we will conduct the karowin (weeding operation) once or twice and bidap (ploughing the field while the crop is on the ground) under orders of the sahib and his amla as necessity would arise; that when the indigo shall become fit for manufacture and carriages are sent by the kothi for its conveyance we will forthwith have the crop cut and loaded; that after the morhan (or first) crop is cut the fields in which "khunti" is left will according to the order of the sahib and his amla be ploughed and weeded by us as occasion may require in order that the outturn may be a good one and when "khunti" crop shall become fit for manufacture and carriages are sent from the kothi to convey it we shall forthwith have it cut and loaded; that out of the aforesaid area of lands the fields which will appear to sahibs and his amlas to be unfit for sowing indigo in return of those portions we should be given a first class land in the next year in the months of Baisakh and Jaith for sowing indigo and we will sow in that land the bhadoi crop only viz. makai but neither arhar nor cotton &c.; that in the event of our sowing arhar or cotton &c. the sahib and his amla will be at liberty to plough up such crops and destroy them; that the indigo crop will be valued at Rs. per bigha for both the ryots and landlords' share according to the measurement made by the amla of the kothi; that out of the value so arrived at the amount received by us from time to time in cash as advance or any expenditure incurred by the factory in consequence of our neglect in preparing the fields sowing the indigo or the like will be deducted and the balance paid to us from year to year; that we will pay the rent of the lands due to the proprietors; that neither we the declarants nor our heirs will in any way deviate from the conditions contained in the present agreement. Should we do so or fail to cultivate indigo or the area of the cultivated land be found after measurement to fall short of that specified in this agreement then we and our heirs will pay damages to the said sahib at the rate of per bigha from our own person and property; that the sahib will have to supply seeds. Should he or his amla fail to supply them at the proper time of sowing and the land may not be sown and left uncultivated in consequence of their neglect then he (sahib) will be bound to pay ourselves and our heirs and successors without any plea whatever at the rate aforesaid for such lands as may after a measurement made for the purpose be ascertained to have thus been left unsown. Therefore we write few words and execute it as a terminable deed of indigo satta (Nawishta Khand Nil Meyodi) for a term of years, so that it may be of use when required.

The above is an exact literal translation and every word of the original has been translated.

TABLE I.

Remissions or reductions of Stamp Fees (in Bengal) authorized by notifications issued under the Court-fees Act, VII of 1870.

Description of documents.	Stamp fee remitted or reduced.	Number and date of notification.
1889.		
(1) Applications presented to a Collector for refund of the amount paid to the Government for stamped paper which has become spoiled or unfit for use, or is no longer required for use, and on applications for renewal of stamped paper which has become spoiled or unfit for use.	Remitted	No. 4650,† dated 10th September 1889.
(2) Applications in writing relating exclusively to the purchase of salt which is the property of the Government.	Di to	
*(3) When a plaint disclosing a reasonable case on the merits is presented to any civil or revenue court, in such a form that the presiding Judge or officer, without summoning the defendant, rejects it, not for any substantial defect, but on account of an entirely technical error in the form only, and so as to leave the plaintiff free to prosecute precisely the same case in another form against the same defendant or defendants.	The value of the stamp on the plaint be refunded on presentation of an application to the Collector of the district in which the court is situated, together with a certificate from the Judge or officer who rejected the plaint that it was rejected under the circumstances described, and that the value of the stamp should, in his opinion, be refunded.	
(4) Fees chargeable on— (a) Copies of village settlement records furnished to landholders and cultivators during the currency or at the termination of settlement operations; (b) Lists of fields extracted from village settlement-records for the purpose of being filed with petitions of plaint in settlement courts: Provided that nothing in this clause shall apply to copies of judicial proceedings, or to copies of village settlement-records (other than lists of fields extracted as aforesaid) which may be filed in any court or office.	Remitted	
(5) Plaints filed in a suit for possession of immovable property under section 9 of the Specific Relief Act, No. I of 1877.	Reduced to one-half of the amount prescribed in the scale of fees for plaints mentioned in Article 1 of Schedule I of the Act.	
(6) Appeals from orders under section 244 of the Code of Civil Procedure, Act XIV of 1882.	Limited to the amounts chargeable under Article 11 of Schedule II of the Act.	
(7) Security-bonds for the keeping of the peace by, or good behaviour of, persons other than the executants.	Remitted	

* See also Rule 6, Section V, Part I, page 108.

† Published at pages 506 to 509, Part I of the *Gazette of India*, dated 14th September 1889.

Remissions or reductions of Stamp Fees— continued.

Description of documents.	Stamp fee remitted or reduced.	Number and date of notification.
1889—*continued.*		
(8) Application or petition presented to a Chief Commissioner, when the application or petition is accompanied by a petition to the Government of India and contains merely a request that that petition may be forwarded to the Government of India.	The fee payable under Article 1, clause (*c*) of Schedule II of the Act, remitted.	
(9) Copies furnished by civil or criminal courts or revenue courts or offices for the private use of persons applying for them. Provided that nothing in this clause shall apply to copies when filed, exhibitied or recorded in any court of justice or received by any public officer.	The fees chargeable under Articles 6, 7, and 9 of Schedule I of the Act, remitted.	
(10) Applications for orders for the payment of deposits in cases in which the deposit does not exceed Rs. 25 in amount. Provided that the application is made within three months of the date on which the deposit first become payable to the party making the application.	The fees chargeable under paragraph 4 of clause (*a*) and paragraph 2 of clause (*b*) of Article 1 of Schedule II of the Act, remitted.	
(11) Applications for leave to occupy, under direct engagement with the Government, land of which the revenue is settled, but not permanently, when made by persons who do not at the time of application hold the land.	Remitted with reference to clause XI of section 19 of the Act.	
(12) Applications for loans under the Land Improvement Loans Act, XIX of 1883, or the Agriculturists' Loans Act, XII of 1884.	Remitted	
(13) Application made by a person to the Collector under the second paragraph of section 39 of the Indian Stamp Act, I of 1879, for the return to that person, or the registration-officer who impounded it, of a document impounded and sent to the Collector by a registration-officer.	Ditto	No. 4650,* dated 10th September 1889.
(14) Application made for transfer of a stock-note from one circle to another under paragraph 6 of Resolution No. 2566, dated the 20th August 1885.	Ditto	
(15) Fees chargeable on—	Ditto	
(*a*) Copy of charge framed under section 210 of the Code of Criminal Procedure, 1882, or of a translation thereof, when the copy is given to an accused person;		
(*b*) Copy of the evidence of supplementary witnesses after commitment when the copy is given under section 219 of the said Code to an accuted person;		
(*c*) Copy or translation of a judgment in a case other than a summons case, and copy of the heads of the Judge's charges to the jury, when the copy or translation is given under section 371 of the said Code to an accused person;		
(*d*) Copy or translation of a judgment in a summons-case, when the accused person to whom the copy or translation is given under section 371 of the said Code is in jail.		

* Published at pages 506 to 509, Part I of the *Gazette of India*, dated 14th September 1889.

Remissions or reductions of Stamp Fees—continued.

Description of documents.	Stamp fee remitted or reduced.	Number and date of notification.
1889—*continued.*		
(*e*) Copy of an order of maintenance, when the copy is given under section 490 of the said Code to the person in whose favour the order is made, or to his guardian, if any, or to the person to whom the allowance is to be paid;	Remitted	No. 4650,* dated 10th September 1889.
(*f*) Copy furnished to any person affected by a judgment or order passed by a criminal court of the Judge's charge to the jury, or of any order, deposition, or other part of the record when the copy is not a copy which may be granted under any of the preceding sub-clauses without the payment of a fee, but is a copy which, on its being applied for under section 548 of the said Code, the Judge or Magistrate, for some special reason to be recorded by him on the copy, thinks fit to furnish without such payment;		
(*g*) Copies of all documents furnished under the orders of any Court or Magistrate to any Government Advocate or Pleader or other person specially empowered in that behalf for the purpose of conducting any trial or investigation on the part of the Government before any Criminal Court.		
(*h*) Copies of all documents which any such advocate, pleader or other person is required to take in connection with any such trial or investigation, for the the use of any Court or Magistrate, or may consider necessary for the purpose of advising the Government in connection with any criminal proceedings;		
(*i*) Copies of judgments or depositions required by officers of the Police Department in the course of their duties.		
(16)		
(*a*) Application to a Collector or any officer or person discharging all or any of the functions of a Collector with respect either to liability to assessment or to the amount of an assessment under Act II of 1886 (an Act for imposing a tax on income derived from sources other than agriculture), and	Limited to one anna	
(*b*) A copy of an order passed under section 26 of the same Act.		
(17) Application presented by any person for the return of a document filed by him in any court or public office.	Remitted	

* Published at pages 506 to 509, Part I of the *Gazette of India*, dated 14th September 1889.

Remissions or reductions of Stamp Fees— concluded.

Description o documents	Stamp fee remitted or reduced.	Number and date of notification.
1889—*concluded.*		
18) Plaint for a suit for the possession of, or to enforce, a right of pre-emption in respect of a fractional share of a part of an estate paying annual revenue to the Government under a settlement which is not permanent, and recorded in the Collector's register as separately assessed with such revenue.	Reduced so that the value of the subject-matter of such a suit shall, for the purposes of the computation of the amount of the fee chargeable in the suit, be deemed not to exceed five times such portion of the revenue separately assessed on that part as may be rateably payable in respect of the share.	
(19) If the amount of the fee chargeable in any case involves a fraction of an anna.	The fraction be remitted, except where otherwise expressly provided by this notification.	
(20) In the Hill Tracts of Chittagong all the fees mentioned in the first and second schedules.	Remitted	
(21) Application to deposit in any court, rent not exceeding the sum of Rs. 15. Provided that no fee shall be chargeable on an application to deposit rent in respect of which a fee is chargeable under any rule framed under sub-section (2) of section 61 of the Bengal Tenancy Act, VIII of 1885.	Reduced to;— one anna if the amount deposited does not exceed Rs. 2-8; two annas if the amount deposited exceeds Rs. 2-8, but does not exceed Rs. 5; four annas if the amount deposited exceeds Rs. 5, but does not exceed Rs. 10; six annas if the amount exceeds Rs. 10, but does not exceed Rs.15.	No. 4650,* dated 10th September 1889.
(22) Whenever, upon payment of the ful fee, a certificate of administration has been granted under Act XL of 1858 (an Act for making better provision for the care of the persons and property of the minors in the Presidency of Fort William in Bengal) or Act XX of 1864 (an Act for making better provision for the care of the persons and property of minors in the Presidency of Bombay), and a fresh certificate is for any reas n subsequently granted in respect of the same estate.	The fresh certificate so granted exempted.	

* Published at pages 506 to 509, Part I of the *Gazette of India*, dated 14th September 1889.

† Repealed by the schedule annexed to Act VIII of 1890. 13-6-90.

DESCRIPTION OF DOCUMENT.	Stamp-fee remitted or reduced.	Number and date of notification.
Applications or petitions of objection referring to any entry made, or proposed to be made, in a draft record-of-rights prepared under Chapter X of the Bengal Tenancy Act, 1885 (VIII of 1885), as amended by the Bengal Tenancy Act (Amendment) Act, 1898 (Bengal Act III of 1898): Provided that such applications or petitions are presented before the publication of such draft record under section 103 A, sub-section (1) of the said Act.	Remitted.	No. 321 S. R., dated 19th January 1899, published at page 31, Part I of the *Gazette of India*, dated 21st idem.

6-3-99.

Description of document.	Stamp fee remitted or reduced.	Number and date of notification.
(22) Appeals from orders under clause (*c*) of section 244 of the Code of Civil Procedure (Act XIV of 1882).	Limited to the amounts chargeable under Article 11 of the second schedule to the Act.	No. 4344S.R., dated 6th October 1893, published at page 575, Part I of the *Gazette of India*, dated 7th October 1893.

Description of document.	Stamp fee remitted or reduced.	Number and date of notification.
(23) Applications made by raiyats in the district of Rajshahi for licenses to cultivate the hemp plant.	Remitted.	No. 1013S.R., dated 3rd March 1897, published at page 177, Part I of the *Gazette of India*, dated 6th idem.

15-4-97.

Description of document.	Stamp remitted or reduced.	Number and date of notific
(24) Application for the grant of a license for the vend of stamps.	Remitted...	No. 4276S.R., dated the September 1897, published page 864, Part I of the *Gazette of India*, dated the 25th idem.

15-2-99.

TABLE II.*

A.— Instruments on which Stamp-duty is reduced (in Bengal).

Description of Instrument.	Proper Stamp-duty.
1	2
1. *Charter-party* containing a clause as to the payment of compensation in case of breach of the contract evidenced thereby.	One rupee.
2. *Instrument evidencing an agreement to secure the repayment of a loan* made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage. (*a*) When the loan is repayable not more than three months from the date of the Instrument.	Half the duty chargeable under the Indian Stamp Act, I of 1879, Schedule I, Article 11 (*b*), on a Bill of Exchange for the amount secured.
(*b*) When the loan is repayable more than three months, but not more than one year, from the date of the Instrument.	The same duty as that chargeable under the Indian Stamp Act (I of 1879), Schedule I, Article 11 (*b*), on a Bill of Exchange for the amount secured.
3. *Instrument of gift* of shares in a Company or Association	The same duty as that chargeable under the Indian Stamp Act (I of 1879), Schedule I, Article 60 (*a*), on a transfer of shares for a consideration equal to their value, as set forth in the instrument of gift.
4. *Instrument of partition* of land held on settlement for a period not exceeding thirty years and paying the full assessment to the Government.	Not to exceed the amount chargeable on a valuation of the land at five times the annual revenue.
5. *Policy of insurance* against railway accidents valid for a single journey only, when issued to a passenger travelling by the 1st or the 2nd class on any railway.	One anna.
6. *Power-of-attorney* of the kind specified in the Indian Stamp Act (I of 1879), Schedule I, Article 50 (*b*), when required in suits or proceedings under the Presidency Small Cause Courts Act (XV of 1882).	Eight annas.

* Under Notification No. 5199S.R., dated the 1st November 1895, published at pages 892 to 896, Part I of the *Gazette of India*, dated the 2nd November 1895, all previous notifications under section 8 of the Indian Stamp Act, I of 1879, are cancelled, but not so as to affect their past operation.

APPENDIX C.

TABLE II.

Remissions or reductions of Stamp Duty (in Bengal) authorized by notifications issued under successive Stamp Acts.

Description of Instruments.	Stamp duty remitted or reduced.	Number and date of notification.
1889.		
(1). Charter-party containing a clause as to the payment of compensation in case of breach of the contract evidenced thereby.	Reduced to one rupee	
(2). Instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage. (*a*) When the loan is repayable not more than three months from the date of the instrument.	Reduced to half the duty chargeable under the Indian Stamp Act, I of 1879, Schedule I, Article 11(*b*), on a bill of exchange for the amount secured.	
(*b*) When the loan is repayable more than three months, but not more than one year, from the date of the instrument.	Reduced to the same duty as that chargeable under the Indian Stamp Act, I of 1879, Schedule I, Article 11(*b*), on a bill of exchange for the amount secured.	
(3). Instrument of gift of shares in a Company or Association ...	Reduced to the same duty as that chargeable under the Indian Stamp Act, I of 1879, Schedule I, Article 60(*a*), on a transfer of shares for a consideration equal to their value, as set forth in the instrument of gift.	*No. 5855, dated 22nd November 1889.
(4). Instrument of partition of land on settlement for a period not exceeding thirty years and paying the full assessment to the Government.	Reduced so as not to exceed the amount chargeable on a valuation of the land at five times the annual revenue.	
(5). Policy of insurance effecting a re-insurance by an Insurance Company which has granted a policy of sea-insurance or a policy of insurance against loss by fire, with another Company by way of indemnity, or guarantee against the payment on the original insurance of a certain part of the sum insured thereby.	Reduced to one rupee	
(6). Power-of-attorney of the kind specified in the Indian Stamp Act, I of 1879, Schedule I, Article 50(*b*), when required in suits or proceedings under the Presidency Small Cause Courts Act, XV of 1882.	Reduced to eight annas.	

* Published at pages 636 to 644, Part I of the *Gazette of India*, dated 23rd November 1889. All previous notifications under section 8 of the Indian Stamp Act, I of 1879, are hereby cancelled, but not so as to affect their past operation.

Remissions or reductions of Stamp Duty (in Bengal)—continued.

Description of Instruments.	Stamp duty remitted or reduced.	Number and date of notification.
1889—*continued.*		
(7). Agreements executed under the Indian Emigration Act, XXI of 1883, section 35, sub-section (1).	Exempted	
(8). Agreements made under Act II of 1886 (An Act for imposing a tax on income derived from sources other than agriculture), section 9, sub-section (2).	Ditto	
(9). Agreements or declarations, by which a tender made to an Executive Commissariat officer is accepted as a contract, when the deposit of the contractor as security for his contract is made in Government of India Loan Notes or in cash.	Ditto	
(10). Agreement papers passed by Commissariat contractors when their security deposits are transferred to a Savings Bank.	Ditto	
(11). Agreements made with Railway Companies or Administrations for the conveyance of goods.	Ditto	
(12). Agreements made with Railway Companies or Administrations which purport to limit the obligations or responsibilities of those Companies or Administrations as carriers under the Indian Contract Act, IX of 1872, sections 151 and 161, and are in a form approved by the Governor-General in Council under the Indian Railway Act, IV of 1879, section 10.	Ditto	*No. 5855, dated 22nd November 1889.
(13). Agreements or indemnity bonds given to Railway authorities by consignees (when the railway receipt is not produced) in respect of the delivery of articles carried at half parcels rates, namely, fresh fish, fruits, vegetables, bazar baskets, bread, meat, ice and other perishable articles.	Ditto	
(14). Bills-of-lading executed out of British India and relating to property to be delivered in British India.	Ditto	
(15). Copies of, or extracts from, baptismal, marriage or burial registers certified by Government chaplains, subsidised or unsubsidised Clergyman, or Diocesan Registrars, and granted to—	Ditto	
(*a*) soldiers, sailors or non-commissioned or petty officers, or (*b*) persons in needy circumstances, in whose favour Chaplains may exercise the discretionary power vested in them by Rule IV of Division III of the Rules published under notification No. 103, dated the 20th June 1885, in the *Gazette of India* of the 27th idem, Part I, page 346.	.....	
[*N. B.*—This exemption is in respect of any stamp duty with which the copies or extracts might otherwise be chargeable.]		
(16). Debenture bonds issued by a Joint Stock Company under the terms of a mortgage-deed making over in whole or in part the property of the Company to trustees for the benefit of the debenture-holders, and interest coupons attached to the said debentures.	Ditto	

* Published at pages 636 to 644, Part I of the *Gazette of India*, dated 23rd November 1889. All previous notifications under section 8 of the Indian Stamp Act, I of 1879, are hereby cancelled, but not so as to affect their past operation.

B.—Instruments exempted from Stamp-duty (in Bengal).

1. *Agreements*—

(*a*) executed under the Indian Emigration Act (XXI of 1883), section 35, sub-section (*1*);

(*b*) made under Act II of 1886 (*an Act for imposing a tax on income derived from sources other than agriculture*), section 9, sub-section (*2*);

(*c*) or declarations by which a tender made to an Executive Commissariat Officer is accepted as a contract when the deposit of the contractor as security for his contract is made in Government of India Loan Notes or in cash;

(*d*) agreement papers passed by Commissariat contractors when their security deposits are transferred to a Savings Bank;

(*e*) made with Railway Companies or Administrations for the conveyance of goods;

(*f*) made with Railway Companies or Administrations, which purport to limit the responsibility of those Companies or Administrations as declared by the Indian Railways Act (IX of 1890), section 72, sub-section (*1*), and are in a form approved by the Governor-General in Council under sub-section (*2*) of that section;

(*g*) or indemnity bonds given to Railway authorities by consignees (when the railway receipt is not produced) in respect of the delivery of articles carried at half parcels rates, namely, fresh fish, fruits, vegetable, bazar baskets, bread, meat, ice, and other perishable articles.

Articles of Association—

See clause 9 infra.

2. *Bills of Lading*—

executed out of British India and relating to property to be delivered in British India.

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* Under Notification No. 5199S.R., dated the 1st November 1895, published at pages 892 to 896, Part I of the *Gazette of India*, dated the 2nd November 1895, all previous notifications under section 8 of the Indian Stamp Act, I of 1879, are cancelled, but not so as to affect their past operation.

(*j*) or contract deed for the supply of weighment articles in use in the Bihar and Benares Opium Agencies.*

* *Vide* Notification No. 1969S.R., dated the 30th April 1897, published at page 304, Part I of the *Gazette of India* of the 1st May 1897.

5-6-97.

(*h*) Agreement or Memorandum of Agreement made by middlemen (lambardars or khattadars) for the cultivation of the poppy for Government.*

(*i*) Agreement or Memorandum of Agreement made by raiyats for, or in respect of, the cultivation of the hemp plant in the district of Rajshahi.* 15-4-97.

* *Vide* Notification No. 1042S.R., dated 5th March 1897, published at page 177, Part I, of the *Gazette of India* of the 6th idem.

Remissions or reductions of Stamp Duty (in Bengal)—continued.

Description of Instruments.					Stamp duty remitted or reduced.	Number and date of notification.
By whom issued	Date of Debenture.	Number of Debenture.	Amount of each Debenture.	Total amount.		
			Rs.	Rs.		
	July 13, 1881.	6 to 55	0,000	5,00,000		
		1 to 5, 56 to 115	5,000	3,25,000		
		116 to 240	1,000	1,25,000		
		241 to 340	500	50,000		
				10,00,000		
	April 1, 1883.	11 to 40, 747 to 756	10,000	4,00,000		
		51 to 150, 261, 262, 473 to 477, 502 to 531, 732 to 746, 857 to 876.	5,000	8,60,000		
		151 to 250	2,000	2,00,000		
		263 to 362, 478 to 492, 501, 532 to 631, 757 to 856.	1,000	3,16,000		
		1 to 10, 41 to 50, 251 to 260, 363 to 472, 493 to 500, 632 to 731, 877 to 1076.	500	2,24,000		
				20,00,000		
	February 15, 1886.	3159	10,000	10,000	Exempted.—This exemption is in respect of any stamp-duty with which the debentures might otherwise be chargeable on renewal, sub-division or consolidation.	* No. 5855, dated 22nd November 1889.
		1 to 60, 2879, 2880, 2897 to 2908, 3033 to 3052, 3122 to 3124, 3147 to 3149, 3190 to 3192, 3576 to 3605.	5,000	6,65,000		
		3152	2,500	2,500		
		3007, 3013, 3014	2,000	6,000		
		61 to 860, 2873 to 2878, 2881 to 2896, 2909 to 2924, 2927 to 2944, 2964 to 2968, 3008 to 3010, 3015, 3018, 3020, 3053 to 3116, 3150, 3151, 3154 to 3158, 3160 to 3169, 3183 to 3189, 3199, 3394 to 3518, 3606 to 3759.	1,000	12,35,000		
		861 to 1610, 2861 to 2872, 2925, [illegible] 2969 to 2971, 3011, 3[illegible]016, 3017, 3019, 3021 to [illegible]24, 3030 to 3032, 3125 to 3[illegible]46, 3153, 3170 to 3176, 3[illegible] to 3182, 3193 to 3198, 3243 to 3253, 3304 to 3393, 3760 to 3859.	500	5,12,000		
		1611 to 2860, 2945 to 2963, 2972 to 3006, 3025 to 3029, 3117 to 3121, 3177, 3200 to 3239, 3254 to 3303, 3860 to 3867.	100	1,41,300		
				25,71,800		
	April 1, 1886.	3519 to 3526	10,000	80,000		
	June 1, 1886.	3527 to 3545	10,000	1,90,000		
		3546	8,000	8,000		
		3547	200	200		
	July 1, 1886.	3548 to 3562	10,000	1,50,000		
				4,28,200		

[illegible] improvements in the [illegible] of Calcutta.

[illegible]ublished at pages 636 to 644, Part I of the *Gazette of India*, dated 23rd November 1889. All previous [illegible]tions under section 8 of the Indian Stamp Act, I of 1879, are hereby cancelled, but not so as to affect [illegible]t operation.

Remissions or reductions of Stamp Duty (in Bengal)—continued.

Description of Instruments.					Stamp duty remitted or reduced.	Number and date of notification.
By whom issued.	Date of Debenture.	Number of Debenture.	Amount of each Debenture.	Total amount.		
			Rs.	Rs.		
Municipal Commissioners for the Town of Calcutta.	Previous to the year 1869.	.....	...	46,99,600		
	In the year 1878.	.....	...	6,50,000		
Municipality of Calcutta.	January 1, 1883.	219, 455, 696, 926, 927 ...	5,000	25,000		
		463	1,500	1,500		
		8 to 109, 216, 217, 220 to 222, 230 to 266, 456 to 461, 464, 481 to 549, 697 to 699, 707 to 709, 857 to 925, 928 to 931.	1,000	2,99,000		
		1 to 7, 110 to 215, 218, 223 to 229, 267 to 454, 462, 465 to 480, 550 to 695, 700 to 706, 710 to 856, 932 to 955.	500	3,25,000		
				6,50,500		
	April 1, 1883.	7 to 16	10,000	1,00,000	Exempted.—This exemption is in respect of any stamp-duty with which the debentures might otherwise be chargeable on renewal, sub-division or consolidation.	*No. 5855, dated 22nd November 1889.
		1 to 6, 17 to 36	5,000	1,30,000		
		37 to 86, 123 to 124	1,000	52,000		
		87 to 122	500	18,000		
				3,00,000		
	August 1, 1883.	57	10,000	10,000		
		54	5,400	5,400		
		48 to 53	5,000	30,000		
		41 to 43	4,000	12,000		
		55	2,400	2,400		
		1 to 15, 27 to 40, 44, 45 ...	1,000	31,000		
		16 to 26, 46, 47, 56	500	7,000		
				97,800		
	February 1, 1885.	45, 176 to 179, 190 to 195, 430 431, 501 to 505.	10,000	1,80,000		
		196 to 210, 265, 266, 288 to 293, 296 to 339, 370, 414 to 416, 420 to 429, 432 to 441, 506 to 525, 566 to 600.	5,000	7,30,000		
		14	4,000	4,000		
		15, 16, 136, 155, 442 to 448, 449† to 451, 462 to 471, 526 to 540, 601 to 650.	2,000	1,78,000		
		753	1,500	1,500		
		500	1,200	1,200		
		5 to 7, 38, 39, 42, 116 to 118, 126 to 130, 134, 135, 139 to 142, 144 to 154, 156 to 159, 180 to 188, 211 to 230, 241, 243, 249 to 259, 261 to 264, 267 to 270, 276, 279 to 283, 340 to 369, 374 to 378, 417, 418, 452 to 461, 472 to 486, 541 to 555, 651 to 700, 755,† 756,† 757 to 803.	1,000	2,67,000		

* Published at pages 636 to 644, Part I of the *Gazette of India*, dated 23rd November 1889. All previous notifications under section 8 of the Indian Stamp Act, I of 1879, are hereby cancelled, but not so as to affect their past operation.

† Numbers 755 and 756 (for Rs. 1,000 each) were issued in lieu of No. 449 (for Rs. 2,000) by sub-division.

TABLE II*—*continued.*

B.—Instruments exempted from Stamp-duty (in Bengal)—contd.

5. *Debentures*—

(*a*) debenture bonds issued by a Joint-Stock Company under the terms of a mortgage-deed making over in whole or in part the property of the Company to trustees for the benefit of the debenture-holders, and interest coupons attached to the said debentures;

(*b*) the debenture bonds of the loan of Rs. 20,00,000 raised by the Government of His Highness the Maharaja of Mysore for the construction of a line of railway from Bangalore to Tiptoor when the said bonds are negotiated in British India;

(*c*) the debentures specified in the following notifications of the Government of India in the Finance Deptarment, namely,—

No. 2897, dated 7th June 1894.
„ 3580, „ 26th July 1895.
„ 4930, „ 17th October „
„ 5197, „ 1st November „

[*N.B.*—This exemption is in respect of any stamp-duty with which the debentures might otherwise be chargeable, whether on issue, renewal, subdivision, or consolidation.]

6. *Instruments*—

(*a*) executed for the purpose of securing the repayment of loans made or to be made under the Agriculturists' Loans Act (XII of 1884);

(*b*) in the nature of a memorandum or agreement furnished to, or made or entered into with, Executive Commissariat officers by contractors;

(*c*) in the nature of a memorandum or agreement furnished to, or made or entered into with, the Ordnance Department, the Army Clothing Department, the Forest Department or the Public Works Department by contractors for the due performance of their contracts;

(*d*) executed by officers of the Government or their sureties to secure the due accounting for property received by those officers by virtue of their office;

* Under Notification No. 5199S.R., dated the 1st November 1895, published at pages 892 to 896, Part I of the *Gazette of India*, dated the 2nd November 1895, all previous notifications under section 8 of the Indian Stamp Act, I of 1879, are cancelled, but not so as to affect their past operation.

†"No. 759S.R., dated 14th February 1896."

† Notification published at page 97 of the *Gazette of India* of the 15th February 1896

5-3-96.

"*No. 5153S.R., dated the 8th December 1896." 4-1-97.

Notification published at page 973 of the *Gazette of India* of the 12th December

B.—Instruments exempted from Stamp-duty (in Bengal)—contd.

(*e*) sanads of jagirs and other documents conveying lands granted to individuals by the Government otherwise than for a pecuniary consideration ;

(*f*) of exchange executed by private persons when land is given by them for public purposes in exchange for other land granted to them by the Government ;

[*N.B.*—This exemption is in respect of the stamp-duty which would otherwise be payable by private persons under section 29, clause (*f*) of the Indian Stamp Act, I of 1879.]

(*g*) contracts executed in accordance with the provisions of the Assam Labour and Emigration Act (I of 1882) for service in Assam under the Chief Commissioner in the Public Works Department or under District Committees constituted under the Assam Local Rates Regulation (III of 1879) ;

(*h*) deed of dower executed on the occasion of a marriage between Muhammadans ;

(*i*) evidencing an ordinary pawn transaction, where money is borrowed on the pledge of moveable property, and the sum borrowed does not exceed twenty rupees.

7. *Leases and Counterparts*—

Leases or counterparts thereof executed at the time of settlements made directly by the Government with existing occupants of land, whether zamindars or tenants, and whether self-cultivating or not : provided that no fine or premium is paid in consideration of the lease.

8. *Letters*—

(*a*) letter which a person depositing money in a District Savings Bank or Post Office Savings Bank as security to the Government or a local authority for the due execution of an office, or for the fulfilment of a contract, or for any other purpose, is required by the rules of the Savings Banks to address to the Secretary to the District Savings Bank or the Post Master in charge of the Post Office Savings Bank agreeing to

* Under Notification No. 5199S.R., dated the 1st November 1895, published at pages 892 to 896, Part I of the *Gazette of India*, dated the 2nd November 1895, all previous notifications under section 8 of the Indian Stamp Act, I of 1879, are cancelled, but not so as to affect their past operation.

Remissions or reductions of Stamp Duty (in Bengal)—continued.

Description of Instruments.					Stamp duty remitted or reduced.	Number and date of notification.
By whom issued.	Date of Debenture.	Number of Debenture.	Amount of each Debenture.	Total amount.		
			Rs.	Rs.		
Municipality of Calcutta.	February 1, 1885.	17	700	700	Exempted. This exemption is in respect of any stamp-duty with which the debentures might otherwise be chargeable on renewal, sub-division or consolidation.	* No. 5855, dated 22nd November 1889.
		295	600	600		
		1 to 4, 8 to 13, 18 to 37, 40, 41, 43, 44, 46 to 115, 119 to 125, 131 to 133, 137, 138, 143, 160 to 175, 189, 231 to 240, 242, 244 to 248, 260, 271 to 275, 277, 278, 284 to 287, 294, 371 to 373, 379 to 413, 419, 487 to 499, 556 to 565, 701 to 752, 754.	500	1,39,000		
				15,02,000		
				2,000†		
				15,00,000		
Corporation of the Town of Calcutta.	September 1, 1885.	1011 to 1030, 1067, 1812 ...	10,000	2,20,000		
		1053	9,000	9,000		
		1052, 1065	8,000	16,000		
		1050, 1058, 1071	7,000	21,000		
		1051	6,500	6,500		
		1063	5,500	5,500		
		871 to 1010, 1047, 1055, 1075, 1149 to 1152, 1161, 1190 to 1197, 1821, 1824, 1825, 1872.	5,000	8,00,000		
		1845	4,000	4,000		
		1054, 1059	3,500	7,000		
		1069, 1072, 1166	3,000	9,000		
		1057, 1062, 1070	2,500	7,500		
		1031, 1060, 1066, 1846 ...	2,000	8,000		
		1 to 450, 1032, 1033, 1036 to 1043, 1045, 1046, 1048, 1056, 1061, 1074, 1076 to 1108, 1119 to 1148, 1153, 1154, 1156, 1157, 1162 to 1164, 1167 to 1170, 1175 to 1184, 1198 to 1205, 1215 to 1222, 1232 to 1266, 1268 to 1619, 1803 to 1809, 1811, 1813 to 1819, 1826 to 1830, 1839 to 1844, 1857 to 1869, 1873 to 1876, 1878 to 1882, 1893 to 1917, 1948.	1,000	10,27,000		
		451 to 870, 1034, 1035, 1044, 1049, 1064, 1068, 1073, 1109 to 1118, 1155, 1158 to 1160, 1165, 1171 to 1174, 1185 to 1189, 1206 to 1214, 1223 to 1231, 1267, 1620 to 1802, 1810, 1820, 1822, 1823, 1831 to 1838, 1847 to 1856, 1870, 1871, 1877, 1883 to 1892, 1918 to 1947, 1949.	500	3,59,500		
				25,00,000		

* Published at pages 636 to 644, Part I of the *Gazette of India*, dated 23rd November 1889. All previous notifications under section 8 of the Indian Stamp Act, I of 1879, are hereby cancelled, but not so as to affect their past operation.

† Numbers 755 and 756 (Rs. 1,000 each) were issued in lieu of No. 449 (for Rs. 2,000) by sub-division.

Remissions or reductions of Stamp Duty (in Bengal)—continued.

Description of Instruments.	Stamp duty remitted or reduced.	Number and date of notification.
1889—*continued.*		
(18). Instruments in the nature of a memorandum or agreement furnished to, or made or entered into with, Executive Commissariat officers by contractors.	Exempted	
(19). Instruments in the nature of a memorandum or agreement furnished to, or made or entered into with, the Ordnance Department, the Army Clothing Department or the Public Works Department by contractors for the due performance of their contracts.	Ditto	
(20). Instruments executed by officers of the Government or their sureties to secure the due accounting for property received by those officers by virtue of their office.	Ditto	
(21). Sanads of jágirs and other documents conveying lands granted to individuals by the Government otherwise than for a pecuniary consideration.	Ditto	
(22). Instruments of exchange executed by private persons when land is given by them for public purposes in exchange for other land granted to them by the Government.	Ditto	
[*N.B.*—This exemption is in respect of the stamp-duty which would otherwise be payable by private persons under section 29, clause (*f*) of the Indian Stamp Act, I of 1879.]		
(23). Contracts executed in accordance with the provisions of the Inland Emigration Act, I of 1882, for service in Assam under the Chief Commissioner in the Public Works Department or under District Committees constituted under the Assam Local Rates Regulation, III of 1879.	Ditto	
(24). Deed of dower executed on the occasion of a marriage between Muhammadans.	Ditto	*No. 5855, dated 22nd November 1889.
(25). Leases or counterparts thereof executed at the time of settlements made directly by the Government with existing occupants of land, whether zemindars or tenants, and whether self-cultivating or not: provided that no fine or premium is paid in consideration of the lease.	Ditto	
(26). Letter which a person depositing money in a District Savings Bank or Post-office Savings Bank, as security to the Government or a local authority for the due execution of an office, or for the fulfilment of a contract, or for any other purpose is required by the rules of the Savings Banks to address to the Secretary to the District Savings Bank or the Post-master in charge of the Post-office Savings Bank, agreeing to special conditions with respect to the application and withdrawal of the money deposited and the payment of interest accruing due thereon.	Ditto	
"Local authority" in this clause means a Municipal Committee, District Board, body of Port Commissioners, or other authority legally entitled to, or entrusted by the Government with, the control or management of a Municipal or Local Fund.		
(27). Policies of life insurance and contracts for monthly allowances granted by the Director-General of the Post Office of India in accordance with the rules for postal life insurance and monthly allowances issued under the authority of the Government of India.	Ditto	
(28). Receipts given by mounted police constables on account of their pay and allowances.	Ditto	
(29). Receipts given by the addressee for deposits exceeding twenty rupees made for the payment of replies to telegraphic messages.	Ditto	

* Published at pages 636 to 644, Part I of the *Gazette of India*, dated 23rd November 1889. All previous notifications under section 8 of the Indian Stamp Act, I of 1879, are hereby cancelled, but not so as to affect their past operation.

B.—Instruments exempted from Stamp-duty (in Bengal)—contd.

special conditions with respect to the application and withdrawal of the money deposited and the payment of interest accruing due thereon.

"Local authority" in this clause means a municipal committee, district board, body of port commissioners, or other authority legally entitled to, or entrusted by the Government with, the control or management of a municipal or local fund;

(*b*) letter of authority or power-of-attorney executed for the sole purpose of authorising one or more of the joint holders of a Government security to give on behalf of the other or others of them, or any one or more of such other joint holders, a discharge for interest payable on such security or on any renewed security issued in lieu thereof.

9. *Memorandum and Articles of Association*—

of any Association registered under the Indian Companies Act (VI of 1882), section 26.

10. *Policy of Insurance*—

(*a*) policies of life-insurance and contracts for monthly allowances granted by the Director-General of the Post Office of India in accordance with the rules for Postal Life Insurance and monthly allowances issued under the authority of the Government of India;

(*b*) policy of insurance against railway accidents valid for a single journey only, when issued to a passenger travelling by the intermediate or the 3rd class on any railway.

11. *Powers-of-attorney*—

executed in favour of lambardars or khatedars by opium cultivators who do not attend personally to receive

* Under Notification No. 5199S.R., dated the 1st November 1895, published at pages 892 to 896, Part I of the *Gazette of India*, dated the 2nd November 1895, all previous notifications under section 8 of the Indian Stamp Act, I of 1879, are cancelled, but not so as to affect their past operation.

"9A. Mortgage deed when executed by the sureties of middlemen (lambardars or khattadars) taking advances for the cultivation of the poppy for Government.† 15-4-97.

† *Vide* notification No. 1042S.R., dated 5th March 1897, published at page 177, Part I, of the *Gazette of India* of the 6th idem.

See also clause 3(b) supra. 5-6-97.

" and to such Companies or Administrations for refunds of over charges made in respect of such fares."

† Added by Notification No. 1162 of 18th March 1892, published at page 147 of the *Gazette of India* of the 19th idem. 19-4-92.

B.—Instruments exempted from Stamp-duty (in Bengal)—contd.

advances or to enter into contracts for the cultivation of opium.

See also clause 8 supra.

12. *Receipts*—

(*a*) given by Mounted Police Constables on account of their pay and allowances;

(*b*) given by the addressee for deposits exceeding twenty rupees made for the payment of replies to telegraphic messages;

(*c*) endorsed by the payee on postal money-orders;

[*N.B.*—This exemption is in respect of any stamp-duty with which the receipts might otherwise be chargeable.]

(*d*) given by Railway Companies or Administrations for fares for conveyance of passengers or goods, or both, or animals, and to such Companies or Administrations for refunds of overcharges made in respect of such fares;

(*e*) given for payment of interest on Government Promissory Notes;

(*f*) given by, or on behalf of, depositors in Post Office, District, Presidency, or State Railway Savings Banks or in the East Indian Railway Savings Bank for sums of money withdrawn from any of those banks;

[*N.B.*—This exemption applies in all cases in which the receipts would otherwise be liable to stamp-duty.]

(*g*) given by opium cultivators or their representatives and by lambardars and khatedars in the Bihar and Benares Agencies for money paid to them by the Government as advances for the cultivation of opium.

13. *Share Warrants*—

issued by a Company in pursuance of the Indian Companies Act, VI of 1882, section 30:

This exemption is in respect of the duty specified in the Indian Companies Act, VI of 1882,

* Under Notification No. 5199S.R., dated the 1st November 1895, published at pages 892 to 896, Part I of the *Gazette of India*, dated the 2nd November 1895, all previous notifications under section 8 of the Indian Stamp Act, I of 1879, are cancelled, but not so as to affect their past operation.

Remissions or reductions of Stamp Duty (in Bengal)—concluded.

Descriptron of Instruments.	Stamp duty remitted or reduced.	Number and date of notification.
*1889—*concluded.*		
(30). Receipts endorsed by the payee on Postal Money-orders ...	Exempted	*No. 5855, dated 22nd November 1889.
[*N.B.*—This exemption is in respect of any stamp-duty with which the receipts might otherwise be chargeable.]		
(31). Receipts given by Railway Companies or Administrations for fares for conveyance of passengers or goods, or both, or animals.	Ditto	
(32). Receipts given for payment of interest on Government promissory notes.	Ditto	
(33). Receipts given by, or on behalf of, depositors in Post-office, District, Presidency or State Railway Savings Banks or in the East Indian Railway Savings Bank for sums of money withdrawn from any of those banks.	Ditto	
[*N.B.*—This exemption applies in all cases in which the receipts would otherwise be liable to stamp-duty.]		
(34). Receipts given by opium cultivators or their representatives and by lumbardars and khattadars in the Behar and Benares Agencies for money paid to them by the Government as advances for the cultivation of opium	Ditto	

* Published at pages 636 to 644, Part I of the *Gazette of India*, dated 23rd November 1889. All previous notifications under section 8 of the Indian Stamp Act, I of 1879, are hereby cancelled, but not so as to affect their past operation.

B.—Instruments exempted from Stamp-duty (in Bengal)—concld.

section 35, and will only take effect upon payment, as composition for that duty, to the Collector of Stamp Revenue, of—

(*a*) three-quarters per centum of the whole subscribed capital of the Company, or

(*b*) if any Company, which has paid the said duty or composition in full, subsequently issues an addition to its subscribed capital, three-quarters per centum of the additional capital so issued.

* Under Notification No. 5199S. R., dated the 1st November 1895, published at pages 892 to 896, Part I of the *Gazette of India*, dated the 2nd November 1895, all previous notifications under section 8 of the Indian Stamp Act, I of 1879, are cancelled, but not so as to affect their past operation.

15-1-96.

14. Transfers—

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‡ *Vide* Notification No. 1380S.R., dated the 26th March 1897, published at page 243, Part I of the *Gazette of India* of the 27th idem.

5-6-97.

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Consideration—In respect of which transfer of property is chargeable with duty	I	1879	24	44	...	...	...	..
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Property purchased for one, and conveyed in parts by separate instruments	,,	,,	28(*b*)	,,	...	...	...	...
For sale by original purchaser to sub-purchaser	,,	,,	28(*c*)	,,	...	...	...	...
Paid by sub-purchasers of property not conveyed to original purchaser ..	,,	,,	28(*d*)	45-46	...	...	...	...
Obtained by original seller conveying to sub-purchaser who takes actual conveyance of interest of immediate seller	,,	,,	28(*e*)	46	...	...	...	...
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Duty prescribed for whereon chargeable where several instruments used .	"	"	6	41	...	...	...	...
In separate parts, by different instruments, of property sold for one consideration	"	"	28(*a*)	45	...	...	...	...
In parts, by separate instruments, of property purchased for one consideration by two or more persons	"	"	28(*b*)	"	...	...	...	...
To sub-purchaser, of property purchased and sold by original purchaser without having obtained, ...	"	"	28 (*c*)	"	...	...	...	...
By original seller to sub-purchasers ...	"	"	28 (*d*)	45-46	...	...	...	...
Duty on, not to be less than 1 Rupee ..	"	"	"	46	...	...	...	...
To original purchaser of residue of property, parts of which have been conveyed to sub-purchasers	"	"	"	45-46	...	...	..	...
By original seller to sub-purchaser taking actual conveyance of interest of immediate seller	"	"	28(*e*)	46	...	...	...	..
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Of decision to be sent to Collector referring question as to amount of duty chargeable	"	"	45	52	...	...	...	..
Of judgment on reference as to amount of duty chargeable	"	"	48,49	"	...	...	...	...
Of declaration by court revising order admitting instrument in evidence, to be sent	"	"	50	53	...	.	..	...
Or extract certified by public officer and not chargeable with court-fee, duty on,	"	"	Sch. I, No. 22.	64	...	...	...	...
Of paper which public officer is required by law to furnish for record in public office or for public purpose	"	"	Sch. II, No. 9.	78	...	...	..	...
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